

19 CFR 10.8(a)

Articles exported for repairs or alterations. (a) Except as otherwise provided for in this section and except in the case of goods covered by Sec. 181.64 of this chapter, the following documents shall be filed in connection with the entry of articles which are returned after having been exported for repairs or alterations and which are claimed to be subject to duty only on the value of the repairs or alterations performed abroad under subheading 9802.00.40 or 9802.00.50, Harmonized Tariff Schedule of the United States (HTSUS): (1) A declaration from the person who performed such repairs or alterations, in substantially the following form: I,-----, declare that the articles herein specified are the articles which, in the condition in which they were exported from the United States, were received by me (us) on -----, 19---- -----, from----- (name and address of owner or exporter in the United States); that they were received by me (us) for the sole purpose of being repaired or altered; that only the repairs or alterations described below were performed by me (us); that the full cost or (when no charge is made) value of such repairs or alterations are correctly stated below; and that no substitution whatever has been made to replace any of the articles originally received by me (us) from the owner or exporter thereof mentioned above.