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TITLE 19--CUSTOMS DUTIES

CHAPTER I--UNITED STATES CUSTOMS SERVICE, DEPARTMENT OF THE TREASURY

PART 10--ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.--Table of Contents

Sec. 10.137 Records of use.

(a) Maintenance by importer. The importer shall maintain accurate and detailed records showing the use or other disposition of the imported merchandise. The burden shall be on the importer to keep records so that the claim of actual use can be readily established.

(b) Retention of records. The importer shall retain records of use or disposition for a period of 3 years from the date of liquidation of the entry.

(c) Examination of records. The records required to be kept by paragraph (a) of this section shall be available at all times for examination and inspection by an authorized Customs officer.

[T.D. 71-139, 36 FR 10726, June 2, 1971]