

Title 19: Customs Duties

CHAPTER I: BUREAU OF CUSTOMS AND BORDER PROTECTION,  
DEPARTMENT OF HOMELAND SECURITY; DEPARTMENT OF THE TREASURY

PART 10: ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE,  
ETC.

Subpart A: General Provisions

: Visual Or Auditory Materials

10.121 - Visual or auditory materials of an educational, scientific, or cultural character.

(a) Where photographic film and other articles described in subheading 9817.00.40, Harmonized Tariff Schedule of the United States (HTSUS), are claimed to be free of duty under subheading 9817.00.40, HTSUS, there shall be filed in connection with the entry covering such articles a document issued by the U.S. Information Agency certifying that it has determined that the articles are visual or auditory materials of an educational, scientific, or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific, and Cultural Character as required by U.S. Note 1, Subchapter XVII, chapter 98, HTSUS.

(b) Articles entered under subheading 9817.00.40, Harmonized Tariff Schedule of the United States (HTSUS), shall be released from Customs custody prior to submission of the document required in paragraph (a) of this section only upon the deposit of estimated duties with the port director. Liquidation of an entry covering merchandise which has been released under this procedure shall be suspended for a period of 90 days from the date of entry or until the required document is submitted, whichever occurs first. In the event that the director of the port of entry does not receive the required document within the 90-day period, the merchandise shall be immediately classified and liquidated in the ordinary course, without regard to subheading 9817.00.40, HTSUS.