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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. 10.24 Documentation.

(a) Documents required. The following documents shall be filed in connection with the entry of assembled articles claimed to be subject to the exemption under subheading 9802.00.80, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202).

(1) Declaration by the assembler. A declaration by the person who performed the assembly operations abroad shall be filed in substantially the following form:

I, -----, declare that to the best of my knowledge and belief the ----- were assembled in whole or in part from fabricated components listed and described below, which are products of the United States:

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Marks of Port and date of identification, export from numbers United States	Name and address of manufacturer	Description of component	Quantity	Unit value at time and place of export from United States
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\1\ In accordance with U.S. Note 4 to Subchapter II of Chapter 98, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).
Description of the operations performed abroad on the exported components (in sufficient detail to enable

Customs officers to determine whether the operations performed are within the
preview of subheading
9802.00.80, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202)
(attach supplemental sheet if
more space is required)):

Date	Signature
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Address	Capacity
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(2) Endorsement by the importer. An endorsement, in substantially
the following form, shall be signed by the importer:

I declare that to the best of my knowledge and belief the (above),
(attached) declaration, and any other information submitted herewith, or
otherwise supplied or referred to, is correct in every respect and there
has been compliance with all pertinent legal notes to the Harmonized
Tariff Schedule of the United States (19 U.S.C. 1202).

Date	Signature
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Address	Capacity
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(b) Revision of format. In specific cases, the port director may
revise the format of either of the documents specified in paragraph (a)
of this section and may make such changes as conditions warrant,
provided the data and information required to be supplied in these
documents are presented. For example, if the components were furnished
by the importer, the information on components may be supplied as part
of the importer's endorsement, rather than as part of the assembler's
declaration.

(c) Reference to previously filed documents. In lieu of filing
duplicate lists of components and descriptions of assembly operations
with each entry, the documents specified in paragraph (a) of this
section may refer to assembly descriptions and lists of components
previously filed with and approved by the port director, or to records
showing costs, names of manufacturers, and other necessary data on
components, provided the importer has arranged with the port director to
maintain such records and keep them available for examination by
authorized Customs officers.

(d) Waiver of specific details for each entry. There are cases where
large quantities of United States components are purchased from various
sources or exported at various ports and dates on a continuing basis, so
that it is impractical to identify the exact source, port and date of
export for each particular component included in an entry of merchandise
claimed to be subject to the exemption under subheading 9802.00.80,
HTSUS (19 U.S.C. 1202). In these cases, specific details such as the
port and date of export and the name of the manufacturer of the United
States components may be waived if the port director is satisfied that
the importer and assembler have established reliable controls to insure
that all components for which the exemption is claimed are in fact
products of the United States. These controls shall include strict
physical segregation of United States and foreign components, as well as
records of United States components showing quantities, sources, costs,
dates shipped abroad, and other necessary information. These records

shall be maintained by the importer and assembler for 5 years from the date of the released entry in a manner so that they are readily available for audit, inspection, copying, reproduction or other official use by authorized Customs officers.

(e) Waiver of documents. When the port director is satisfied that unusual circumstances make the production of either or both of the documents specified in paragraph (a) of this section, or of any of the information set forth therein, impractical and is further satisfied that the requirements of subheading 9802.00.80, HTSUS, and related

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legal notes have been met, he may waive the production of such document(s) or information.

(f) Unavailability of documents at time of entry. If either or both of the documents specified in paragraph (a) of this section are not available at the time of entry, a bond on Customs Form 301 containing the bond conditions set forth in Sec. 113.62 of this chapter for the production of the document(s) may be given pursuant to Secs. 113.41--113.46 and 141.66 of this chapter.

(g) Responsibility of correctness. Subject to the civil and criminal sanctions provided by law for false or fraudulent entries, the importer has the ultimate responsibility for supplying all information needed by the Customs Service to process an entry, and for the completeness and truthfulness of such information. If certain information cannot be supplied by the assembler, it must be provided by the importer.

[T.D. 75-230, 40 FR 43025, Sept. 18, 1975, as amended by T.D. 79-159, 44 FR 31967, June 4, 1979; T.D. 84-213, 49 FR 41165, Oct. 19, 1984; T.D. 89-1, 53 FR 51248, Dec. 21, 1988]