

warehouse withdrawal shall contain on the face thereof a statement of the kind and quantity of all imported merchandise (in its condition as imported) and imported containers used in the manufacture and putting up of such spirits and wines. The duty assessed on the imported merchandise and containers so used, and their classification and value, shall be shown on the withdrawal in accordance with §144.41 of this chapter. If no imported merchandise or containers have been used, the warehouse withdrawal shall bear an endorsement to that effect. (See §§191.85 and 191.86 of this chapter.)

(b) The spirits and wines shall be forwarded in accordance with the general provisions of the regulations governing the transportation of merchandise in bond, part 18 of this chapter.

(c) A regular entry shall be made for all foreign-grown coffee shipped to Puerto Rico from the United States, but special Customs invoices shall not be required for such shipments.³

(Secs. 311, 319, 484(a), 46 Stat. 691, as amended, 696, 722, as amended; 19 U.S.C. 1311, 1319, 1484(a); R.S. 251, as amended, sec. 624, 46 Stat. 759 (19 U.S.C. 66, 1624))

[28 FR 14636, Dec. 31, 1963, as amended by T.D. 73-175, 38 FR 17445, July 2, 1973; T.D. 83-212, 48 FR 46770, Oct. 14, 1983]

§ 7.8 Insular possessions of the United States other than Puerto Rico.

(a) When articles coming directly into the United States from an insular possession, other than Puerto Rico, in a shipment valued over \$100 are sought to be admitted free of duty under the provisions of General Note 3(a)(iv), HTSUS (19 U.S.C. 1202), relating to certain articles produced in such insular possessions, there shall be filed in con-

up of such spirits and wines in such warehouses: *Provided further*, That no internal-revenue tax shall be imposed on distilled spirits and wines rectified in class six warehouses if such distilled spirits and wines are exported or shipped in accordance with the provisions of this section, * * *'' (Tariff Act of 1930, sec. 311, as amended; 19 U.S.C. 1311)

³Section 319, Tariff Act of 1930, authorizes the Legislature of Puerto Rico to impose a duty on coffee imported into Puerto Rico, including coffee grown in a foreign country coming into Puerto Rico from the United States, and the Legislature of Puerto Rico has imposed such a duty.

nection with the entry a certificate of origin covering articles shipped from insular possessions (except Puerto Rico) to the United States. The certificate shall be on Customs Form 3229, and shall be signed by the chief or assistant chief customs officer at the port of shipment,⁵ showing that the merchandise is the growth or product of such possession, or manufactured or produced in such possession, from materials the growth, product, or manufacture of any such possession or of the United States, or of both, which do not contain foreign materials to the value of more than 50 percent of their total value (or more than 70 percent of their total value with respect to watches and watch movements). A certificate shall not be required for any shipment valued at \$100 or less.

(b) When articles coming directly into the United States from an insular possession, other than Puerto Rico, in a shipment valued over \$100 are sought to be admitted free of duty under the provisions of General Note 3(a)(iv), HTSUS, relating to certain articles returned to the United States, there shall be filed in connection with the entry the following evidence:

(1) A certificate, on Customs Form 3311, of the director of the port from which the merchandise was shipped from the United States. No certificate shall be required if the port director is satisfied by reason of the nature of the articles or otherwise that no drawback of duties or refund or remission of

⁵Guam, Wake Island, Midway Islands, Kingman Reef, Johnston Island, and American Samoa are American territory, but not within the customs territory of the United States. Importations into those islands are not governed by the Tariff Act of 1930 or these Customs Regulations. The Customs administration of American Samoa is under the jurisdiction of the Department of the Interior (Office of Territories). The Customs administration of Wake Island is under the jurisdiction of the Department of the Air Force (General Counsel). The Customs administration of Midway Islands is under the jurisdiction of the Department of the Navy. The Customs administration of Guam is under the Government of Guam. A certificate signed by the Commander at the Johnston Island Air Force Base, or his assistant, shall be acceptable as proof of origin. Kingman Reef is understood to be uninhabited.

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taxes was allowed on the merchandise by reason of the shipment. This certificate shall be issued on application of the importer, or of the director of the importer's request, and shall be mailed by the issuing officer directly to the port at which it is to be used. If the merchandise was shipped from the port at which entry is made and the fact of shipment appears on Customs records, the fact of return shall be noted on the record but the filing of the certificate on Customs Form 3311 shall not be required; and

(2) A declaration of the shipper in the insular possession in the following form:

I, _____ of _____ do hereby declare that to the best of my knowledge and belief the articles identified below were sent directly from the United States on _____ 19____, to _____, of _____, on (insular possession) the _____, and that the (Name of carrier) articles remained in said insular possession until shipped by me directly to the United States via the _____ (Name of carrier) on _____, 19____.

Marks	Numbers	Quantity	Description	Value

Dated at _____, this ____ day of _____, 19____.

Shipper: _____

The declaration shall not be required in any case where the port director is satisfied by reason of the nature of the articles or otherwise that they were shipped directly to the insular possession and were returned by direct shipment.

(c) When merchandise excluding any shipments valued at \$100 or less, arrives unaccompanied by a certificate of origin or a declaration of the shipper, or when any other document necessary to complete entry is lacking, a bond containing the bond conditions set forth in §113.62 of this chapter, for the production thereof may be taken on Customs Form 301. A bond for production of a bill of lading shall be taken on Customs Form 301 and contain the bond conditions set forth in §113.69 of this chapter.

(d) In determining whether an article produced or manufactured in any such insular possession contains foreign materials to the value of more than 50 percent (or more than 70 percent with respect to watches and watch movements), a comparison shall be made between the actual purchase price of the foreign materials (excluding any material which at the time such article is entered, or withdrawn from warehouse, for consumption in the United States, may be imported into the United States from a foreign country, other than Cuba or the Philippines, free of duty), plus the cost of transportation to such insular possession (but excluding duties and taxes, if any, assessed by the insular possession and any charges which may accrue after landing), and the final appraised value in the United States determined in accordance with section 402, Tariff Act of 1930, as amended (19 U.S.C. 1401a), of the article brought into the United States.

(e) A special Customs invoice on Customs Form 5515 shall be required in connection with shipment of dutiable merchandise valued over \$500 unless the shipment would have been exempt from the requirement of a special Customs invoice under §141.83 of this chapter if it had been imported from a foreign country, or when the shipment is covered by a certificate of origin provided for in paragraph (a) of this section.

(f) Merchandise may be withdrawn from a bonded warehouse under section 557, Tariff Act of 1930, as amended (19 U.S.C. 1557), for shipment to the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, or Guam, without payment of duty, or with a refund of duty if the duties have been paid, in like manner as for exportation to foreign countries. No drawback may be allowed under section 313, Tariff Act of 1930, as amended (19 U.S.C. 1313), on articles manufactured or produced in the United States and shipped to any insular possession. No drawback of internal-revenue tax is allowable under 19 U.S.C. 1313 on articles manufactured or produced in the United States with the use of domestic tax-paid alcohol and

shipped to Wake Island, Midway Islands, Kingman Reef or Johnston Island.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))

[T.D. 83-7, 48 FR 229, Jan. 4, 1983; 48 FR 1290, Jan. 12, 1983; T.D. 84-213, 49 FR 41164, Oct. 19, 1984; T.D. 89-1, 53 FR 51246, Dec. 21, 1988]

§ 7.11 Guantanamo Bay Naval Station.

Articles of foreign origin may enter the area (both land and water) of the Guantanamo Bay Naval Station free of duty, but such articles shall be subject to duty upon their subsequent entry into the United States.

[28 FR 14636, Dec. 31, 1963]

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

ARTICLES EXPORTED AND RETURNED

Sec.

- 10.1 Domestic products; requirements on entry.
- 10.3 Drawback; internal-revenue tax.
- 10.4 Internal-revenue marks; erasure.
- 10.5 Shooks and staves; cloth boards; district director's account.
- 10.6 Shooks and staves; claim for duty exemption.
- 10.7 Substantial containers or holders.
- 10.8 Articles exported for repairs or alterations.
- 10.8a Imported articles exported and re-imported.
- 10.9 Articles exported for processing.
- 10.10 [Reserved]

ARTICLES ASSEMBLED ABROAD WITH UNITED STATES COMPONENTS

- 10.11 General.
- 10.12 Definitions.
- 10.13 Statutory provision: Subheading 9802.00.80, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).
- 10.14 Fabricated components subject to the exemption.
- 10.15 Fabricated components not subject to the exemption.
- 10.16 Assembly abroad.
- 10.17 Valuation of exempted components.
- 10.18 Valuation of assembled articles.
- 10.19—10.20 [Reserved]
- 10.21 Updating cost data and other information.
- 10.23 Standards, quotas, and visas.
- 10.24 Documentation.
- 10.25 Textile components cut to shape in the United States and assembled abroad.

- 10.26 Articles assembled or processed in a beneficiary country in whole or U.S. components or ingredients; articles assembled in a beneficiary country from textile components cut to shape in the United States.

FREE ENTRY—ARTICLES FOR THE USE OF FOREIGN MILITARY PERSONNEL

- 10.30c [Reserved]

TEMPORARY IMPORTATIONS UNDER BOND

- 10.31 Entry; bond.
- 10.33 Theatrical effects.
- 10.35 Models of women's wearing apparel.
- 10.36 Commercial travelers' samples; professional equipment and tools of trade; theatrical effects and other articles.
- 10.36a Vehicles, pleasure boats and aircraft brought in for repair or alteration.
- 10.37 Extension of time for exportation.
- 10.38 Exportation.
- 10.39 Cancellation of bond charges.
- 10.40 Refund of cash deposits.

INTERNATIONAL TRAFFIC

- 10.41 Instruments; exceptions.
- 10.41a Lift vans, cargo vans, shipping tanks, skids, pallets, and similar instruments of international traffic; repair components.
- 10.41b Clearance of serially numbered substantial holders or outer containers.

ARTICLES FOR INSTITUTIONS

- 10.43 Duty-free status.
- 10.46 Articles for the United States.
- 10.47 [Reserved]

WORKS OF ART

- 10.48 Engravings, sculptures, etc.
- 10.49 Articles for exhibition; requirements on entry.
- 10.50 [Reserved]
- 10.52 Painted, colored or stained glass windows for religious institutions.
- 10.53 Antiques.
- 10.54 Gobelin and other hand-woven tapestries.

VEGETABLE OILS

- 10.56 Vegetable oils, denaturing; release.

POTATOES, CORN, OR MAIZE

- 10.57 Certified seed potatoes, and seed corn or maize.

BOLTING CLOTHS

- 10.58 Bolting cloths; marking.

WITHDRAWAL OF SUPPLIES AND EQUIPMENT FOR VESSELS

- 10.59 Exemption from customs duties and internal-revenue tax.
- 10.60 Forms of withdrawals; bond.
- 10.61 Withdrawal permit.