

§ 10.67

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chapter to secure the production of such certificate or other evidence.

(c) Articles claimed to be exempt from duty under subheading 9801.00.50 or 9801.00.60, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), may be returned free of duty without formal entry and without regard to the requirements of paragraph (a) or (b) of this section if:

(1) Prior to the exportation of such articles, an application on Customs Form 4455 (accompanied by an appropriate inventory, when required by law or by the port director) is filed with a declaration thereon that:

(i) Any right to drawback of Customs duties with respect to that shipment was waived;

(ii) Any internal revenue tax due has been paid and no refund thereof will be sought; and

(iii) The merchandise was identified, registered, and exported in accordance with the regulations set forth in §§ 10.8(e), (g), (h), and (i), governing the exportation of articles sent abroad for repairs, and

(2) Upon return, a duplicate Customs Form 4455 (with accompanying inventory where one was required) is filed.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 74-242, 39 FR 33794, Sept. 20, 1974; T.D. 75-235, 40 FR 44319, Sept. 26, 1975; T.D. 78-153, 43 FR 23709, June 1, 1978; T.D. 82-224, 47 FR 53727, Nov. 29, 1982; T.D. 84-213, 49 FR 41166, Oct. 19, 1984; T.D. 87-75, 52 FR 20066, May 29, 1987; T.D. 89-1, 53 FR 51250, Dec. 21, 1988; T.D. 94-1, 58 FR 69470, Dec. 30, 1993]

§ 10.67 Articles exported for scientific or educational purposes and returned; procedure on entry.

(a) In connection with each entry of articles exported for scientific or educational purposes and returned under subheading 9801.00.40, Harmonized Tariff Schedule of the United States (HTSUS), the following shall be required, irrespective of the value of the shipment:

(1) A certificate of exportation on Customs Form 3311;

(2) A declaration by the foreign shipper in the same form as that prescribed in § 10.66(a)(2) but stating that such articles were sent from the United States solely for temporary scientific or educational use and describing the specific

use to which they were put while abroad.

(3) A declaration of the ultimate consignee in substantially the following form:

Port of \_\_\_\_\_, Port Director's Office, \_\_\_\_\_, 19 \_\_\_\_.

I, \_\_\_\_\_, declare that the several articles described in the annexed entry are, to the best of my knowledge and belief, the identical articles exported from the United States on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_, by \_\_\_\_\_ (Actual shipper) address \_\_\_\_\_, for the account of \_\_\_\_\_, address \_\_\_\_\_

\_\_\_\_\_ that they are returned to \_\_\_\_\_, address \_\_\_\_\_, for the account of \_\_\_\_\_, address \_\_\_\_\_

\_\_\_\_\_ that the said articles were exported solely for temporary scientific or educational purposes and for no other use abroad than for exhibition, examination, or experimentation; that they are being returned without having been changed in condition in any manner, except by reason of their bona fide use as follows:

(Describe change in condition)

(Ultimate consignee)

(b) If it is shown to be impracticable to produce the certificate of exportation required by paragraph (a)(1) of this section, the port director may accept other satisfactory evidence of exportation. The port director may take a bond on Customs Form 301, containing the bond conditions set forth in § 113.62 of this chapter to secure the subsequent production of any of the evidence or documents required by paragraph (a) of this section which are not available at the time of entry.

(c) If, prior to the exportation of articles claimed to be exempt from duty under subheading 9801.00.40, Harmonized Tariff Schedule of the United States (HTSUS), an application on Customs Form 4455 (accompanied by an appropriate inventory when, in the discretion of the port director, such inventory is deemed necessary) was filed, such articles may be returned for the account of the exporter free of duty without formal entry, without regard to the requirements of paragraphs (a) and (b) of this section, upon the filing of the duplicate Customs Form 4455 (with accompanying inventory, if one was required), and a declaration of the

ultimate consignee in substantially the form set forth in paragraph (a)(3) of this section.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 74-242, 39 FR 33794, Sept. 20, 1974; T.D. 84-213, 49 FR 41166, Oct. 19, 1984; T.D. 89-1, 53 FR 51250, Dec. 21, 1988; T.D. 94-1, 58 FR 69470, Dec. 30, 1993; T.D. 97-82, 62 FR 51769, Oct. 3, 1997]

THEATRICAL EFFECTS, MOTION-PICTURE FILMS, COMMERCIAL TRAVELERS' SAMPLES, AND TOOLS OF TRADE

**§ 10.68 Procedure.**

(a) Theatrical scenery, properties, and effects, motion-picture films (including motion-picture films taken aboard a vessel for exhibition only during an outward voyage and returned for the same purpose during an inward voyage on the same or another vessel), commercial travelers' samples, and professional books, implements, instruments, and tools of trade, occupation, or employment (see §148.53 of this chapter), of domestic or foreign origin, taken abroad may be returned without formal entry and without payment of duty if an exportation voucher from a carnet, when applicable, or an application on Customs Form 4455 was filed, and the merchandise was identified as set forth in §10.8, before exportation of the articles. Articles exported under cover of an A.T.A. carnet (where the carnet serves as the control document) may, in accordance with this paragraph, be returned without entry or the payment of duty. If Customs Form 4455 is utilized, commercial travelers' samples, professional books, implements, instruments, and tools of trade, occupation, or employment may be returned with either an informal entry or a declaration on Customs Form 3299; theatrical scenery, properties, and effects and motion-picture films may be returned only with an informal entry. When articles other than those exported by mail or parcel post are examined and registered at one port and exported through another port, the port director may require proof of exportation in those cases where the carnet or Customs Form 4455 does not reflect that these articles were exported under Customs supervision. In the case of commercial travelers' samples taken

abroad for temporary use, except where exportation involves certification of a carnet, port directors may waive examination of the samples at the time of exportation. When motion-picture films are to be taken aboard a vessel for exhibition only during an outward voyage and are to be returned for the same purpose during an inward voyage on the same or another vessel, port directors may waive examination and supervision at the time of exportation. When theatrical scenery, properties, and effects are taken abroad in sealed carload lots by rail for temporary use, the cars must be sealed by U.S. Customs officers for entry at any Canadian or Mexican port where U.S. Customs officers are stationed. Application and examination before the time of exportation is waived if a Customs Form 4455 is filed with the U.S. Customs officer in the appropriate Canadian or Mexican port, and that officer examines the articles before they are released from foreign customs custody by the foreign customs officer.

(b) When any such articles are to be returned to the United States from a contiguous foreign country in which a United States Customs officer is stationed, the articles may be presented to such officer with the duplicate copy of the application for examination and comparison with the descriptive list. Upon completion of such examination, the packages containing the articles shall be corded and sealed or forwarded in cars sealed by Customs officers and shall be manifested in the same manner as personal baggage. Articles so treated shall be released upon arrival in the United States and removal of the seals by Customs officers.

(c) When commercial travelers' samples consisting of raw cotton are taken to and returned from Canada, the application on Customs Form 4455 shall be executed in triplicate, two copies thereof to be returned to the traveler for surrender to the Customs officer on the return of the samples from Canada.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 69-146, 34 FR 9801, June 25, 1969; T.D. 75-41, 40 FR 6646, Feb. 13, 1975; T.D. 82-49, 47 FR 12160, Mar. 22, 1980; T.D. 82-116, 47 FR 27261, June 24, 1982]