

**§ 143.38 Retrievability of records.**

Pursuant to §§ 111.25 and 162.1a-162.1i of this chapter, Customs may request to see invoices or other documentation supporting electronic immediate delivery, entry or entry summary retained by the filer or importer. The filer or importer must produce these documents within a reasonable time and upon reasonable notice. The filer or importer may submit a certified copy of such supporting documentation, including those cases where the documentation is received and stored electronically. In the event the original supporting documentation is lost, damaged or destroyed, the filer or importer may submit true copies or graphic reproductions thereof with a letter of explanation.

**§ 143.39 Penalties.**

(a) *Brokers.* Brokers unable to produce documents requested by Customs within a reasonable time will be subject to penalties pursuant to § 111.91 of this chapter and 19 U.S.C. 1641.

(b) *Importers.* Importers unable to produce documents requested by Customs within a reasonable time will be subject to penalties pursuant to § 113.62(k) of this chapter.

## PART 144—WAREHOUSE AND RE-WAREHOUSE ENTRIES AND WITHDRAWALS

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Section 144.3 also issued under 19 U.S.C. 1563; Section 144.33 also issued under 19 U.S.C. 1562;

Section 144.37 also issued under 19 U.S.C. 1555, 1562.

SOURCE: T.D. 73-175, 38 FR 17464, July 2, 1973, unless otherwise noted.

**§ 144.0 Scope.**

This part contains regulations pertaining to the entry and withdrawal of merchandise under the provisions of section 557, Tariff Act of 1930, as amended (19 U.S.C. 1557), which among other things provides that articles subject to duty may be entered for warehousing and deposited in a bonded warehouse at the expense and risk of the owner, importer, or consignee, and withdrawn from warehouse for consumption upon payment of duties and charges. The requirements and procedures set forth in this part are in addition to the general requirements and procedures for all entries set forth in

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part 141 of this chapter. Regulations pertaining to manipulation in warehouse, manufacturing warehouses, and smelting and refining warehouses are set forth in part 19 of this chapter.

**Subpart A—General Provisions**

**§ 144.1 Merchandise eligible for warehousing.**

(a) *Types of merchandise.* Any merchandise subject to duty may be entered for warehousing except for perishable merchandise and explosive substances (other than firecrackers). Dangerous and highly flammable merchandise, though not classified as explosive, shall not be entered for warehouse without the written consent of the insurance company insuring the warehouse in which the merchandise is to be stored.

(b) [Reserved]

(c) *Merchandise previously entered.* If merchandise has been entered under other than a warehouse entry and has remained in continuous Customs custody, a warehouse entry may be substituted for the previous entry. If estimated duties were deposited with the superseded previous entry, that entry shall be liquidated for refund of the estimated duties without awaiting liquidation of the warehouse entry. All copies of the warehouse entry shall bear the following notation: This entry is in substitution of \_\_\_\_\_ entry No. \_\_\_\_\_, dated \_\_\_\_\_.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 82-204, 47 FR 49376, Nov. 1, 1982; T.D. 84-149, 49 FR 28699, July 16, 1984]

**§ 144.2 Liability of importers and sureties.**

The importer of merchandise entered for warehouse is liable for the payment of all unpaid duties not only as principal on the bond filed on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter, but also by reason of his personal liability as consignee. Under the conditions of the bond, the sureties on the bond shall be held liable for the payment of duties and Customs charges not paid by the principal on the bond, whether such duties and charges are finally ascertained before the merchandise is withdrawn from Customs cus-

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tody or thereafter. Liability may be transferred in part along with the right to withdraw the merchandise, in accordance with Subpart C of this part.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 84-213, 49 FR 41185, Oct. 19, 1984]

**§ 144.3 Allowance for damage.**

No abatement or allowance of duties shall be made on account of damage, loss, or deterioration of the merchandise while in warehouse, except as provided for by law (see part 158 of this chapter).

**§ 144.4 Allowance for abandoned, destroyed, or exported merchandise.**

Allowance in duties shall be made for merchandise in warehouse which is abandoned or destroyed in accordance with §158.43 of this chapter or exported in accordance with §144.37.

**§ 144.5 Period of warehousing.**

Merchandise shall not remain in a bonded warehouse beyond 5 years from the date of importation.

[T.D. 86-118, 51 FR 22516, June 20, 1986]

**§ 144.6 [Reserved]**

**§ 144.7 Disposition of merchandise after expiration of warehousing period.**

Merchandise remaining in a bonded warehouse after the expiration of the warehousing period shall be disposed of in accordance with §127.14 of this chapter.

[T.D. 79-221, 44 FR 46828, Aug. 9, 1979]

**Subpart B—Requirements and Procedures for Warehouse Entry**

**§ 144.11 Form of entry.**

(a) *Entry.* The documentation required by §142.3 of this chapter shall be filed at the time of entry. If the entry summary, Customs Form 7501, is filed at the time of entry for merchandise to be entered for warehouse, it shall serve as both the entry and the entry summary, and Customs Form 3461 or 7533 shall not be required. If the entry summary is not filed at the time of entry, it shall be filed within the time limit prescribed by §142.12 of this chapter. If

merchandise is released before the filing of the entry summary, the importer shall have a bond on file, as prescribed by § 142.4 of this chapter.

(b) *Customs Form 7501*. The entry summary for merchandise entered for warehouse shall be executed in triplicate on Customs Form 7501, appropriately modified, and shall include all of the statistical information required by § 141.61(e) of this chapter. The port director may require an extra copy or copies of Customs Form 7501, annotated "PERMIT" for use in connection with delivery of the merchandise to the bonded warehouse.

(c) *Designation of warehouse*. The importer shall designate on the entry summary, Customs Form 7501, the bonded warehouse in which he desires his merchandise deposited.

(d) *Specification list*. When packages which are not uniform in contents, quantities, values, or rates of duties are grouped together as one item on an entry summary, a specification list (original only) shall be furnished with the entry summary, showing separately opposite the marks or numbers of each package, the quantity of each class of merchandise, the entered value of each class, and the rates of duty claimed for each. However, a specification list is not needed if one withdrawal is to be filed for all the merchandise covered by the entry summary.

[T.D. 79-221, 44 FR 46828, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23168, June 5, 1984]

**§ 144.12 Contents of entry summary; estimated duties.**

The entry summary, Customs Form 7501, shall show the value, classification, and rate of duty as approved by the port director at the time the entry summary is filed. However, no deposit of estimated duties shall be required until the merchandise is withdrawn for consumption.

[T.D. 79-221, 44 FR 46828, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23168, June 5, 1984]

**§ 144.13 Bond requirements.**

A bond on Customs Form 301, containing the bond conditions set forth in § 113.62 of this chapter shall be filed in

the amount required by the port director to support the entry documentation.

[T.D. 84-213, 49 FR 41185, Oct. 19, 1984]

**§ 144.14 Removal to warehouse.**

When the entry summary, Customs Form 7501, and the bond on Customs Form 301, containing the bond conditions set forth in § 113.62 of this chapter have been filed, the merchandise shall be sent to the bonded warehouse, except for:

(a) Merchandise for which an immediate withdrawal if filed, or

(b) Packages designated for examination elsewhere than at the warehouse, which shall be sent to the warehouse after examination.

[T.D. 79-221, 44 FR 46828, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23168, June 5, 1984; T.D. 84-213, 49 FR 41185, Oct. 19, 1984]

**§ 144.15 Entry and withdrawal from Customs bonded warehouses of distilled spirits.**

(a) *Distilled spirits entered in warehouse under section 5066(a), Internal Revenue Code—(1) General rule*. Except as otherwise provided in this section, distilled spirits entered into Customs bonded warehouse in accordance with section 5066(a), Internal Revenue Code, as amended (26 U.S.C. 5066(a)), shall be treated in the same manner as any other merchandise entered for warehouse.

(2) *Withdrawal from warehouse for domestic consumption*. Distilled spirits entered in warehouse under this paragraph may be withdrawn from warehouse for domestic consumption under section 5066(c), Internal Revenue Code, as amended (26 U.S.C. 5066(c)). In this case, the distilled spirits shall be subject to duty as American goods exported and returned under subheading 9801.00.80, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).

(b) *Distilled spirits transferred from a manufacturing warehouse to a storage warehouse under section 311, Tariff Act of 1930—(1) Prohibition on withdrawal from warehouse for domestic consumption*. Domestic distilled spirits which have been transferred from a Customs bonded manufacturing warehouse, Class 6, to a Customs bonded storage warehouse, Class 2 or 3, in accordance with section

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311, Tariff Act of 1930, as amended (19 U.S.C. 1311), may not be withdrawn under section 5066(c) of the Internal Revenue Code, as amended (26 U.S.C. 5066(c)), for domestic consumption.

(2) *Procedure governing transfer of distilled spirits from manufacturing warehouse to storage warehouse.* For procedure concerning the transfer of such distilled spirits from Customs bonded manufacturing warehouse, Class 6, to Customs bonded storage warehouse, see § 19.15(g)(2) of this chapter.

(c) *Distilled spirits entered under section 5214(a)(9), Internal Revenue Code—*  
(1) *General rule.* Distilled spirits may be entered into a Customs bonded storage warehouse under section 5214(a)(9), Internal Revenue Code, as amended (26 U.S.C. 5214(a)(9)), in the same manner as any other merchandise is entered for warehouse, unless otherwise provided in this section.

(2) *Withdrawal only for exportation.* Distilled spirits warehoused under section 5214(a)(9), Internal Revenue Code, may be withdrawn only for the purpose of exportation, either directly or after rewarehousing at the same or another port. The distilled spirits may not be withdrawn for domestic consumption.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 78-298, 43 FR 38382, Aug. 28, 1978; T.D. 80-271, 45 FR 75641, Nov. 17, 1980; T.D. 84-213, 49 FR 41185, Oct. 19, 1984; T.D. 89-1, 53 FR 51263, Dec. 21, 1988]

**Subpart C—Transfer of Right To Withdraw Merchandise From Warehouse**

**§ 144.21 Conditions for transfer.**

Under the provisions of section 557(b) Tariff Act of 1930, as amended (19 U.S.C. 1557(b)), the right to withdraw all or part of merchandise entered for warehouse may be transferred by appropriate endorsement on the withdrawal form, provided that the transferee files a bond on Customs Form 301, containing the bond conditions set forth in § 113.62 of this chapter. Upon the deposit of the endorsed form, properly executed, and the transferee's bond with the Customs officer designated to receive such form and bond, the transferor and his sureties shall be

relieved from all undischarged liability.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 84-213, 49 FR 41185, Oct. 19, 1984; 49 FR 44867, Nov. 9, 1984]

**§ 144.22 Endorsement of transfer on withdrawal form.**

Transfer of the right to withdraw merchandise entered for warehouse shall be established by an appropriate endorsement on the withdrawal form by the person primarily liable for payment of duties before the transfer is completed, i.e., the person who made the warehouse or rewarehouse entry or a transferee of the withdrawal right of such person. Endorsement shall be made on whichever of the following withdrawal forms is applicable:

(a) Customs Form 7501 for:

(i) A duty paid warehouse withdrawal for consumption;

(ii) Withdrawal with no duty payment (diplomatic use);

(iii) Merchandise to be withdrawn as vessel or aircraft supplies and equipment under § 10.60 of this chapter or other conditionally free merchandise;

(b) Customs Form 7512 for merchandise to be withdrawn for transportation, exportation, or transportation and exportation; or

[T.D. 82-204, 47 FR 49376, Nov. 1, 1982, as amended by T.D. 95-81, 60 FR 52295, Oct. 6, 1995]

**§ 144.23 Endorsement in blank.**

If the transferor wishes to do so, he may endorse the withdrawal form to authorize the right to withdraw the merchandise specified thereon but leave the space for the name of the transferee blank. A holder of a withdrawal form so endorsed and otherwise fully executed may insert his own name in the blank space, deposit such form and his transferee's bond with the Customs officer designated to receive such form and bond, and thereby establish his right to withdraw the merchandise.

**§ 144.24 Transferee's bond.**

The transferee's bond shall be on Customs Form 301 and contain the

bond conditions set forth in §113.62 of this chapter.

[T.D. 84-213, 49 FR 41185, Oct. 19, 1984]

**§ 144.25 Deposit of forms.**

Either the transferor or the transferee may deposit the endorsed withdrawal form and transferee's bond with the Customs officer designated to receive such form and bond.

**§ 144.26 Further transfer.**

The right of a transferee to withdraw the merchandise may not be revoked by the transferor but may be retransferred by the transferee.

**§ 144.27 Withdrawal from warehouse by transferee.**

At any time within the warehousing period, a transferee who has established his right to withdraw merchandise may withdraw all or part of the merchandise covered by the transfer by filing any authorized kind of withdrawal from warehouse in accordance with subpart D of this part.

**§ 144.28 Protest by transferee.**

(a) *Entries on or after January 12, 1971.* A transferee of merchandise entered for warehouse on or after January 12, 1971, shall have the right to file a protest under section 514, Tariff Act of 1930, as amended (19 U.S.C. 1514), to the same extent that such right would have been available to the transferor.

(b) *Entries prior to January 12, 1971.* A transferee of merchandise entered for warehouse prior to January 12, 1971, shall have no right to file a protest, except under the conditions set forth in section 557(b), Tariff Act of 1930, as amended (19 U.S.C. 1557(b)), prior to the amendments made thereto by Pub. L. 91-685, effective January 12, 1971 (T.D. 71-55).

**Subpart D—Withdrawals from Warehouse**

**§ 144.31 Right to withdraw.**

Withdrawals from bonded warehouse may be made only by the person primarily liable for the payment of duties on the merchandise being withdrawn, i.e., the importer of record on the warehouse entry, the actual owner if an ac-

tual owner's declaration and superseding bond have been filed in accordance with §141.20 of this chapter, or the transferee if the right to withdraw the merchandise has been transferred in accordance with subpart C of this part. No new declaration of the consignee or agent is required.

**§ 144.32 Statement of quantity; charges and liens.**

(a) *On each withdrawal.* Each withdrawal filed shall have indicated thereon, preferably in the lower part of the left-hand margin if there is no space designated on the form for such information, a summary statement of the account to which it is related. The statement shall indicate: (1) The quantity (i.e., the number of outer containers, or tons, etc.) in the warehouse account before the withdrawal; (2) the quantity being withdrawn; and (3) the quantity remaining in warehouse after the withdrawal. The quantity in each instance may be shown as a cumulative total event though it may include a group of varied units such as boxes, cases, or cartons, and may consist of more than one commodity, such as distilled spirits, chinaware, etc.

(b) *Transferred merchandise.* When all or a portion of an original lot has been transferred to a new owner in accordance with subpart C of this part, each withdrawal by the transferee shall show only the quantity on hand in the transferee's name before the withdrawal, the quantity being withdrawn by the transferee, and the transferred quantity remaining in the warehouse after the withdrawal. The quantity retained by the original importer and the quantity transferred shall be treated as separate accounts.

(c) *Charges and liens.* Upon receipt of an application to withdraw merchandise the appropriate Customs officer shall determine whether there are any cartage, storage, labor, or any other charges due the Government in connection with the goods remaining unpaid or whether there is on file any notice of lien filed by a carrier. If there are no charges or liens or all charges and liens have been satisfied, and all other requirements of law or regulations have

been met, the application to withdraw shall be approved.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 82-204, 47 FR 49376, Nov. 1, 1982; T.D. 86-118, 51 FR 22516, June 20, 1986]

**§ 144.33 Minimum quantities to be withdrawn.**

Unless by special authority of the Commissioner of Customs, merchandise shall not be withdrawn from bonded warehouse in quantities less than an entire bale, cask, box, or other package, or, if in bulk, in quantities less than 1 ton in weight or the entire quantity imported, whichever is smaller.

**§ 144.34 Transfer to another warehouse.**

(a) *At the same port.* With the concurrence of the proprietors of the delivering and receiving warehouses, merchandise may be transferred from one bonded warehouse to another at the same port under Customs supervision and at the expense of the importer upon his written request to the port director, who shall issue an order for such transfer on Customs Form 6043. However, the port director may require the filing of a rewarehouse entry under § 144.41 if he determines it necessary for proper control of the merchandise. All charges shall be paid before merchandise is transferred from a warehouse of class 1 (see § 19.1 of this chapter for classes of warehouses). The quantities of goods so transferred shall be subject to the joint determination of the warehouse proprietor and the cartman, lighterman, or private bonded carrier, as provided in § 19.6 of this chapter.

(b) *At another port.* Merchandise may be transferred to a warehouse which is under the jurisdiction of another port by withdrawing the merchandise for transportation in accordance with § 144.36 and entering it for rewarehouse in accordance with § 144.41 upon arrival at destination. All charges shall be paid before merchandise is transferred from the warehouse of class 1 (see § 19.1 of this chapter for classes of warehouses).

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 82-204, 47 FR 49376, Nov. 1, 1982]

**§ 144.35 Withdrawal of vessel and aircraft supplies and equipment.**

Supplies and equipment for vessels and aircraft may be withdrawn from warehouse under the procedures set forth in this subpart and in §§ 10.59 through 10.65 of this chapter.

**§ 144.36 Withdrawal for transportation.**

(a) *Time limit.* Merchandise may be withdrawn from warehouse for transportation to another port of entry if withdrawal for consumption or exportation can be accomplished at the port of destination before the expiration of the warehousing period.

(b) *Physical deposit in warehouse not needed.* All or any part of the merchandise covered by a entry summary, Customs Form 7501 may be withdrawn for transportation without deposit in a bonded warehouse and may be permitted to remain on the vessel or other vehicle or on the pier in a constructive warehouse status pending examination. When any such merchandise not deposited in a warehouse is not forwarded under the withdrawal for transportation on account of damage or other cause, the importer shall be required to withdraw such merchandise immediately for consumption or exportation, or designate a warehouse to which it may be sent and, upon his failure to do so, it shall be treated as unclaimed.

(c) *Form.* A withdrawal for transportation shall be filed on Customs Form 7512 in five copies, accompanied by Customs Form 7512-C. An extra copy or copies of the Customs Form 7512 may be required for use in connection with the delivery of the merchandise to the bonded carrier and, in the case of alcoholic beverages, two extra copies shall be required for use in furnishing the duty statement to the port director at destination.

(d) *Information required.* In addition to the statement of quantity required by § 144.32, Customs Form 7512 shall show the following information for the merchandise being withdrawn:

- (1) The original entry number, date of entry, date of entry summary, and port at which filed;
- (2) The name of the consignee at the port of destination;

(3) Any ascertained weight, gauge, or measure;

(4) The entered value of the merchandise;

(5) Estimated duties, if any;

(6) A statement that the merchandise is or is not admissible for consumption and the reason for non-admissibility, if applicable; and

(7) The statistical information required by §141.61(e) of this chapter.

When the withdrawal is made after the merchandise has been rewarehoused, the rewarehouse entry number, date, and port at which filed also shall be shown.

(e) *Duty on samples withdrawn.* The duty on any samples withdrawn at the original port from a shipment covered by a withdrawal for transportation shall be collected at such port and a notation thereof made on the withdrawal form. No separate invoice or extract from the original invoice shall be required to cover such samples.

(f) *Forwarding procedure.* The merchandise shall be forwarded in accordance with the general provisions for transportation in bond (§§18.1 through 18.8 of this chapter).

(g) *Procedure at destination.* Upon arrival at destination, the merchandise may be:

(1) Entered for rewarehouse in accordance with §144.41;

(2) Entered for combined rewarehouse and withdrawal for consumption in accordance with §144.42;

(3) Exported in accordance with paragraph (h) of this section;

(4) Forwarded to another port or returned to the port of origin in accordance with §18.5 (c) or (d) of this chapter; or

(5) Admitted to a foreign trade zone in zone-restricted status as provided in part 146 of this chapter.

(h) *Exportation.* A consignee of merchandise withdrawn for transportation who desires to export the merchandise upon arrival at destination shall so advise the port director at destination in writing. The port director shall then permit the exportation of the merchandise under Customs supervision in the

same manner as a withdrawal for indirect exportation under §144.37.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 79-221, 44 FR 46828, Aug. 9, 1979; T.D. 84-129, 49 FR 23168, June 5, 1984; T.D. 84-212, 49 FR 39047, Oct. 3, 1984; T.D. 86-16, 51 FR 5064, Feb. 11, 1986; T.D. 86-118, 51 FR 22516, June 20, 1986]

#### § 144.37 Withdrawal for exportation.

(a) *Form.* A withdrawal for either direct or indirect exportation shall be filed on Customs Form 7512 (Transportation Entry and Manifest of Goods Subject to Customs Inspection and Permit) in 5 copies or on Customs Form 7501 in 3 copies for merchandise being exported under cover of a TIR carnet, accompanied by Customs Form 7512-C (Transportation Entry and Manifest of Goods). Customs Form 7512 or Customs Form 7501 shall contain all of the statistical information as provided in §141.61(e) of this chapter. The port director may require an extra copy or copies of Customs Form 7512 or 7501 for use in connection with the delivery of merchandise to the carrier.

(b) *Procedure for indirect exportation—*

(1) *Forwarding.* Merchandise withdrawn for indirect exportation (transportation and exportation) shall be forwarded to the port of exportation in accordance with the general provisions for transportation in bond (§§18.1—18.8 of this chapter).

(2) *Splitting of shipments.* If any part of a shipment is not exported or if a shipment is divided at the port of exportation, extracts in duplicate from the manifest on file in the customhouse shall be made on Customs Form 7512 for each portion, one copy to be sent to the discharging inspector and the other to the lading inspector to be used as report of exportation. The splitting up for exportation of shipments arriving under warehouse withdrawals for indirect exportation shall be permitted only when various portions of a shipment are destined to different destinations, when the export vessel cannot properly accommodate the entire quantity, or in other similar circumstances. In the case of merchandise moving under cover of a TIR carnet, if the merchandise is not to be

exported or if the shipment is to be divided, appropriate entry shall be required and the carnet discharged. The provisions of §§ 18.23 and 18.24 of this chapter concerning change of destination or retention of merchandise on the dock shall also be followed in applicable cases.

(3) *Conversion to withdrawal for consumption.* A withdrawal for indirect exportation may be converted to a withdrawal for consumption upon request to the director of the port where the withdrawal for indirect exportation was made.

(c) *Exportation by mail.* Merchandise may be withdrawn from warehouse for exportation by mail in accordance with the provisions of subpart F of part 145 of this chapter.

(d) *Marks on packages.* The exportation shall be made under the original marks of importation. Port marks may be added by authority of the port director under Customs supervision. The original and port marks shall appear in all Customs papers pertaining to the exportation.

(e) *Weight, gauge, or measure.* Merchandise in bulk and packaged articles which are customarily bought and sold by weight, gauge, or measure may be withdrawn for exportation or transportation only at the actual quantities ascertained at the time of the original entry for warehouse, except as otherwise provided for by law. In any case, the port director may require a special report of weight, gauge, or measure of the merchandise being exported if he deems it necessary.

(f) *Merchandise not laden.* Merchandise withdrawn for exportation but not laden shall be sent to general order unless other disposition is prescribed by the port director.

(g) *Exportation at a foreign trade zone.* Merchandise may be withdrawn for exportation at a foreign trade zone in the same or at a different port. The merchandise will be considered exported upon admission to a zone in zone-restricted status, as provided in § 146.44(c) of this chapter.

(h) *Class 9 warehouse withdrawals for exportation—(1) Applicability of sales ticket procedure.* Merchandise in a Class 9 warehouse (duty-free store) may be withdrawn for any of the purposes set

forth in this subpart. However, only conditionally duty-free merchandise in a Class 9 warehouse intended for exportation or for delivery to persons and organizations set forth in subpart I, part 148, of this chapter, will be eligible for withdrawal under the sales ticket procedure specified in this paragraph.

(2) *Sales ticket content and handling.* Sales ticket withdrawals shall be made only under a blanket permit to withdraw (see § 19.6(d) of this chapter) and the sales ticket shall serve as the equivalent of the supplementary withdrawal. A sales ticket is an invoice of the proprietor's design which will include:

(i) Serial number and date of preparation of each ticket;

(ii) Warehouse entry number or specific identifier, if approved by the port director;

(iii) Quantity of goods sold;

(iv) Brief description of the articles including the size of bottles;

(v) The full name, address, and signature of the purchaser. However, the port director may waive the address and signature requirement (but not the name requirement) for alcoholic beverages in quantities of 4 liters or less and cigarettes in quantities of 3 cartons or less; and

(vi) A statement on the original copy (purchaser's copy) of the effect that goods purchased in a duty-free store will be subject to duty and/or tax without personal exemption if returned to the United States. At the time of purchase, the sales ticket, in triplicate, shall be made out in the name of the purchaser. One copy shall be retained by the proprietor. A permit file copy will be attached to the parcel containing the articles, and the original given to the purchaser. Additional copies may be retained by the proprietor.

(3) *Sales ticket register.* In addition to the records required in § 19.12(a) of this chapter, Class 9 warehouse proprietors shall maintain a sales ticket register or similar accounting record for each warehouse entry. The sales ticket register of the proprietor shall include the following information:

(i) Warehouse entry number;

(ii) Specific identifier, if applicable;

(iii) Sales ticket date and number;

(iv) Description;

- (v) Quantity; and
- (vi) Current balance.

As each warehouse entry is closed out, the warehouse proprietor shall verify the sales ticket register total with the amount withdrawn so as to account for all merchandise so withdrawn and certify on the register that all the goods have been exported or sold to qualifying persons and organizations under part 148 of this chapter. The sales ticket register shall be included in the permit file folder with or in lieu of the blanket permit summary, as provided in § 19.6(d)(4) of this chapter. A copy of all sales tickets shall be retained by the proprietor for not less than 5 years after the date of the last sales ticket in the entry. In lieu of placing a copy of sales tickets in each permit file folder, the warehouse proprietor may keep all sales tickets in a separate file in numerical sequence by warehouse entry number.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 73-312, 38 FR 30883, Nov. 8, 1973; T.D. 80-142, 45 FR 36383, May 30, 1980; T.D. 84-212, 49 FR 39047, Oct. 3, 1984; T.D. 86-16, 51 FR 5064, Feb. 11, 1986; T.D. 92-81, 57 FR 37701, Aug. 20, 1992; T.D. 95-81, 60 FR 52295, 52296, Oct. 6, 1995]

#### § 144.38 Withdrawal for consumption.

(a) *Form.* Withdrawals for consumption of merchandise in bonded warehouses shall be filed on Customs Form 7501, in triplicate, and shall contain all of the statistical information as provided in § 141.61(e) of this chapter.

(b) *Withdrawal for exportation to Canada or Mexico.* A withdrawal for exportation to Canada or Mexico or for entry into a duty-deferral program in Canada or Mexico is considered a withdrawal for consumption pursuant to § 181.53 of this chapter.

(c) *Information to be shown on withdrawal.* Each withdrawal shall show all information for which spaces are provided on the withdrawal form, and shall also show the separate value of each package and the total dutiable value of the merchandise being withdrawn. In the case of merchandise in packages which are uniform in kind, quantity, value, and duty, the number of each package to be withdrawn need not be shown on the withdrawal if the lowest and highest numbers in the

number series of such packages are shown. In the case of merchandise subject to quota, or textiles and textile products subject to levels of restraint, the description shall reflect any correction thereof reported after the filing of the warehouse entry. Additionally, on each withdrawal of cigars, cigarettes, or cigarette papers or tubes subject to internal revenue tax, the statement for tax purposes required by § 275.81 of the regulations of the Internal Revenue Service (26 CFR § 275.81) shall be made on the withdrawal form.

(d) *Deposit of estimated duties.* Estimated duties on the merchandise being withdrawn shall be deposited in accordance with subpart G of part 141 of this chapter. The port director may increase or decrease the amount of estimated duties to be deposited on the final withdrawal to bring the aggregate amount of duties deposited into balance with the amount which he estimates will be finally due upon liquidation.

(e) *Permit for release of merchandise.* When the duties and other charges have been paid, and all other requirements of law and regulations have been met, a permit on Customs Form 7501 shall be issued and delivered to the person making the warehouse withdrawal.

(f) *Textiles and textile products.* Textiles and textile products subject to quota, visa or export license requirements in their condition at the time of importation may not be withdrawn from warehouse for consumption if during the warehouse period there has been a change by manipulation or other means:

(1) In the country of origin of the merchandise as defined by § 12.130 of this chapter,

(2) To exempt from quota or visa or export license requirements other than a change brought about by statute, treaty, executive order or Presidential proclamation, or

(3) From one textile category to another textile category.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 73-312, 38 FR 30883, Nov. 8, 1973; T.D. 74-114, 39 FR 12095, Apr. 3, 1974; T.D. 78-329, 43 FR 43455, Sept. 26, 1978; T.D. 82-204, 47 FR 49376, Nov. 1, 1982; T.D. 84-171, 49 FR 31253, Aug. 3, 1984; T.D. 85-38, 50 FR 8723, Mar. 5, 1985; T.D. 95-81, 60 FR 52296, Oct. 6, 1995; T.D. 96-14, 61 FR 2911, Jan. 30, 1996]

**§ 144.39 Permit to transfer and withdraw merchandise.**

If all legal and regulatory requirements are met the appropriate Customs officer shall approve the application to transfer or withdraw merchandise from a bonded warehouse by endorsing the permit copy and returning it to the applicant. The approved permit shall be presented by the withdrawer to the warehouse proprietor as evidence of Customs authorization of the transfer or withdrawal. The approved permit copy shall thereafter be retained in the warehouse entry file of the proprietor. Goods covered by permit may be retained in the bonded warehouse at the option of the proprietor.

[T.D. 82-204, 47 FR 49376, Nov. 1, 1982]

**Subpart E—Rewarehouse Entries****§ 144.41 Entry for rewarehouse.**

(a) *Applicability.* When merchandise which has been withdrawn from warehouse for transportation to another port has arrived at the port of destination, it may be entered for rewarehouse by the consignee named in the withdrawal.

(b) *Form of entry.* An entry for rewarehouse shall be made in duplicate on Customs Form 7501 and shall contain all of the statistical information as provided in § 141.61(e) of this chapter. The port director may require an extra copy or copies of Customs Form 7501, annotated "PERMIT," for use in connection with the delivery of the merchandise to the warehouse. No declaration is required on the entry.

(c) *Combining separate shipments.* Separate shipments consigned to the same consignee and received under separate withdrawals for transportation shall not be combined in one rewarehouse entry unless the warehouse withdrawals are from the same original warehouse entry.

(d) *Bond.* A bond on Customs Form 301, containing the bond conditions set forth in § 113.62 of this chapter shall be filed before a permit is issued on Customs Form 7501 for sending the merchandise to the bonded warehouse. However, no bond shall be required if the merchandise is entered by the con-

signee named in the original bond filed at the original port of entry, or if it is entered by a transferee who has established his right to withdraw the merchandise and has filed a bond in accordance with subpart C of this part.

(e) *Value and classification.* The duties determined at the port where the original warehouse entry was filed shall be the duties chargeable under the rewarehouse entry, except in the cases provided for in §§ 159.7 (a) and (b) of this chapter, which pertain to certain classes of merchandise excluded from the liquidation of the original warehouse entry and merchandise on which rates of duty or tax are changed by an act of Congress or by a proclamation by the President.

(f) *Examination.* Any examination necessary for identification of the merchandise, determination of shortages, or other purposes shall be made.

(g) *Failure to enter.* If the rewarehouse entry is not filed before the expiration of 5 days after its arrival or any authorized extension, it shall be sent to the general order warehouse but shall not be sold or otherwise disposed of as unclaimed until the expiration of the original 5-year period during which the merchandise may remain in warehouse under bond.

(h) *Protest.* A protest may be filed at the port where the rewarehouse entry is made against a liquidation made at that port under § 159.7 (a) or (b) of this chapter, or against a refusal of the director of that port to liquidate pursuant to said sections. In all other cases, any protest shall be filed against the original warehouse entry.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 82-204, 47 FR 49376, Nov. 1, 1982; T.D. 84-129, 49 FR 23168, June 5, 1984; T.D. 84-213, 49 FR 41185, Oct. 19, 1984]

**§ 144.42 Combined entry for rewarehouse and withdrawal for consumption.**

(a) *Applicability.* If the consignee of merchandise withdrawn for transportation wishes to pay duty and obtain possession of the merchandise immediately upon arrival at destination, he may make a combined entry for rewarehouse and withdrawal for consumption.

(b) *Procedure for entry.* The procedures set forth in § 144.41 are applicable to this type of entry, with the following exceptions:

(1) *Form of entry.* A combined entry for rewarehouse and withdrawal for consumption shall be made on Customs Form 7501 (Consumption Entry), in 4 copies, and shall contain all of the statistical information as provided in § 141.61(e) of this chapter, one copy to be used as the permit. No declaration is required on the entry;

(2) *Extra copy for Internal Revenue.* An additional copy of Customs Form 7501, marked or stamped "For Internal Revenue Purposes," shall be presented for each entry of cigars, cigarettes, or cigarette papers or tubes, when the release from Customs custody of those articles is subject to part 275 of the regulations of the Internal Revenue Service (26 CFR part 275) and tax is payable to Customs; and

(3) *Deposit of duties.* Estimated Customs duties, taxes, and other charges, as set forth in subpart G of part 141 of this chapter, shall be deposited upon presentation of the combined entry. The port director shall then issue a permit for release on Customs Form 7501.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 73-312, 38 FR 30884, Nov. 8, 1973; T.D. 87-75, 52 FR 20068, May 29, 1987]

## PART 145—MAIL IMPORTATIONS

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145.0 Scope.

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POLICY STATEMENT TO PART 145—  
EXAMINATION OF SEALED LETTER CLASS MAIL  
APPENDIX TO PART 145

AUTHORITY: 19 U.S.C. 66, 1202 (General Note 20, Harmonized Tariff Schedule of the United States), 1624;

Section 145.4 also issued under 18 U.S.C. 545, 19 U.S.C. 1618;