

**Pt. 181**

**19 CFR Ch. I (4-1-03 Edition)**

19 CFR Section	Description	OMB control No.
§§ 181.113, 181.115 and 181.116.	Submission of information in connection with the review and appeal of adverse marking decisions under the North American Free Trade Agreement.	1515-0205
§ 181.131 .....	Claim for preferential tariff treatment under the North American Free Trade Agreement.	1515-0205
§§ 191.0-191.195.	Recordkeeping and reporting requirements relating to drawbacks.	1515-0213
§ 192.2 .....	Documentation requirements for exporting used, self-propelled vehicles, vessels and aircraft.	1515-0157

[T.D. 85-53, 50 FR 11849, Mar. 26, 1985]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 178.2, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

EFFECTIVE DATE NOTE: By T.D. 03-14, 68 FR 13626, Mar. 20, 2003, § 178.2 was amended in the table by adding a new listing for § 4.94a, effective Apr. 21, 2003. For the convenience of the user, the added text is set forth as follows:

**§ 178.2 Listing of OMB control numbers.**

19 CFR section	Description	OMB control No.
§ 4.94a .....	Deferral of duty on large yachts imported for sale.	1515-0223

**PART 181—NORTH AMERICAN FREE TRADE AGREEMENT**

Sec.

181.0 Scope.

**Subpart A—General Provisions**

181.1 Definitions.

**Subpart B—Export Requirements**

- 181.11 Certificate of Origin.
- 181.12 Maintenance and availability of records.
- 181.13 Failure to comply with requirements.

**Subpart C—Import Requirements**

181.21 Filing of claim for preferential tariff treatment upon importation.

- 181.22 Maintenance of records and submission of Certificate by importer.
- 181.23 Effect of noncompliance; failure to provide documentation regarding transshipment.

**Subpart D—Post-Importation Duty Refund Claims**

- 181.31 Right to make post-importation claim and refund duties.
- 181.32 Filing procedures.
- 181.33 Customs processing procedures.

**Subpart E—Restrictions on Drawback and Duty-Deferral Programs**

- 181.41 Applicability.
- 181.42 Duties and fees not subject to drawback.
- 181.43 Eligible goods subject to drawback.
- 181.44 Calculation of drawback.
- 181.45 Goods eligible for full drawback.
- 181.46 Time and place for filing drawback claim.
- 181.47 Completion of claim for drawback.
- 181.48 Person entitled to receive drawback.
- 181.49 Retention of records.
- 181.50 Liquidation and payment of drawback claims.
- 181.51 Prevention of improper payment of claims.
- 181.52 Subsequent claims for preferential tariff treatment.
- 181.53 Collection and waiver or reduction of duty under duty-deferral programs.
- 181.54 Verification of claim for drawback, waiver or reduction of duties.

**Subpart F—Commercial Samples and Goods Returned After Repair or Alteration**

- 181.61 Applicability.
- 181.62 Commercial samples of negligible value.
- 181.63 [Reserved]
- 181.64 Goods re-entered after repair or alteration in Canada or Mexico.

**Subpart G—Origin Verifications and Determinations**

- 181.71 Denial of preferential tariff treatment dependent on origin verification and determination.
- 181.72 Verification scope and method.
- 181.73 Notification of verification visit.
- 181.74 Verification visit procedures.
- 181.75 Issuance of origin determination.
- 181.76 Application of origin determinations.

**Subpart H—Penalties**

- 181.81 Applicability to NAFTA transactions.
- 181.82 Exceptions to application of penalties.

**Subpart I—Advance Ruling Procedures**

- 181.91 Applicability.
- 181.92 Definitions and general NAFTA advance ruling practice.
- 181.93 Submission of advance ruling requests.
- 181.94 Nonconforming requests for advance rulings.
- 181.95 Oral discussion of issues.
- 181.96 Change in status of transaction.
- 181.97 Withdrawal of NAFTA advance ruling requests.
- 181.98 Situations in which no NAFTA advance ruling may be issued.
- 181.99 Issuance of NAFTA advance rulings or other advice.
- 181.100 Effect of NAFTA advance ruling letters; modification and revocation.
- 181.101 Publication of decisions.
- 181.102 Administrative and judicial review of advance rulings.

**Subpart J—Review and Appeal of Adverse Marking Decisions**

- 181.111 Applicability.
- 181.112 Definitions.
- 181.113 Request for basis of adverse marking decision.
- 181.114 Customs response to request.
- 181.115 Intervention in importer's protest.
- 181.116 Petition regarding adverse marking decision.

**Subpart K—Confidentiality of Business Information**

- 181.121 Maintenance of confidentiality.
- 181.122 Disclosure to government authorities.

**Subpart L—Rules of Origin**

- 181.131 Rules of origin.
- APPENDIX TO PART 181—RULES OF ORIGIN REGULATIONS

AUTHORITY: 19 U.S.C. 66, 1202 (General Note 23, Harmonized Tariff Schedule of the United States), 1624, 3314.

SOURCE: T.D. 95-68, 60 FR 46364, Sept. 6, 1995, unless otherwise noted.

**§ 181.0 Scope.**

This part implements the duty preference and related Customs provisions applicable to imported goods under the North American Free Trade Agreement (the NAFTA) entered into on December 17, 1992, and under the North American Free Trade Agreement Implementation Act (107 Stat. 2057) (the Act). Except as otherwise specified in this part, the procedures and other requirements set forth in this part are in addition to the

Customs procedures and requirements of general application contained elsewhere in this chapter. Additional provisions implementing certain aspects of the NAFTA and the Act are contained in parts 10, 12, 24, 134 and 174 of this chapter.

**Subpart A—General Provisions****§ 181.1 Definitions.**

As used in this part, the following terms shall have the meanings indicated unless either the context in which they are used requires a different meaning or a different definition is prescribed for a particular subpart, section or other portion of this part:

(a) *Canada*. *Canada*, when used in a geographical rather than governmental context, means the territory of Canada as defined in Annex 201.1 of the NAFTA.

(b) *Commercial importation*. *Commercial importation* means the importation of a good into the United States, Canada or Mexico for the purpose of sale, or any commercial, industrial or other like use.

(c) *Customs administration*. *Customs administration* means the competent authority that is responsible under the law of the United States, Canada or Mexico for the administration of its customs laws and regulations.

(d) *Customs duty*. *Customs duty* means any customs or import duty and a charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge in connection with such importation, other than any:

(1) Charge equivalent to an internal tax imposed consistently with Article III:2 of the General Agreement on Tariffs and Trade, or any equivalent provision of a successor agreement to which the United States, Canada and Mexico are party, in respect of like, directly competitive or substitutable goods of the United States, Canada or Mexico, or in respect of goods from which the imported good has been manufactured or produced in whole or in part;

(2) Antidumping or countervailing duty that is applied pursuant to the domestic law of the United States, Canada or Mexico and that is not applied