

§ 141.58 Single entry for separately arriving portions of unassembled or disassembled entities.

(a) *At election of importer of record.* At the election of the importer of record, an unassembled or disassembled entity arriving on multiple conveyances as contemplated under section 484(j)(1), Tariff Act of 1930 (19 U.S.C. 1484(j)(1)), may be processed as a single entry, as prescribed under the procedures set forth in this section.

(b) *Unassembled or disassembled entities covered.* An unassembled or disassembled entity for purposes of this section is an entity which:

(1) Cannot, due to its size or nature, be shipped on a single conveyance, and is thus imported in an unassembled or disassembled condition;

(2) Is ordered, invoiced and is classifiable under the Harmonized Tariff Schedule of the United States (HTSUS), as a single entity and is consigned to one person in the United States;

(3) Is imported on more than one conveyance to the same port of entry in the United States; and

(4) Involves the first portion and all succeeding portions arriving at the same United States port of entry within either:

(i) 15 calendar days after the unloading of the first portion or arrival at the destination port if transported in bond for entities entered under the “hold all” method permitted in paragraph (d)(1) of this section; or

(ii) 10 calendar days after the release of the first portion under special permit procedures for entities released incrementally as permitted in paragraph (d)(2) of this section.

(c) *Application by importer.* The importer of record must apply to file a single entry covering an entity described in paragraph (b) of this section. Applications may be made either by appropriately annotating a Customs and Border Protection (CBP) Form 3461, CBP Form 3461 ALT, or electronic equivalent, or by submitting a letter to CBP. The required application must be made no later than 5 working days in advance of the arrival of the first conveyance. Justification for the need for more than one conveyance must be provided in the application, which

must include an affirmative statement that the entity cannot, due to its size or nature, be shipped on one conveyance. A copy of the relevant invoice or purchase order, or electronic equivalent, must accompany the application, along with the proposed appropriate single tariff number under the HTSUS. The port director will notify the applicant of the approval or denial of the application within 3 working days of the receipt of the application.

(d) *Entry or special permit for immediate delivery.* In order to make a single entry for portions of an entity covered under this section that arrive at different times, an importer of record must follow the procedure prescribed in paragraphs (d)(1) or (d)(2) of this section, as applicable.

(1) *Entry or special permit after arrival of all portions (Hold All).* An importer may file an entry at such time as all portions of the entity have arrived at the same port of entry in the United States. Any portion that arrives at a different port must be transported in-bond to the destination port where entry will be made. In the alternative, the importer may file a special permit for immediate delivery after arrival of all portions of the entity provided that it is eligible for such a permit under § 142.21(a)–(d), (f) and (i) of this chapter.

(2) *Special permit for immediate delivery after arrival of first portion (Incremental Release).* As provided in § 142.21(h) of this chapter, an importer of record may file an application for a special permit for immediate delivery after the arrival of the first portion of the entity covered by paragraph (b) of this section, and its remaining portions may be released incrementally pursuant to the requirements set forth in paragraph (e) of this section. All portions of the shipment must timely arrive at the same port of entry in the United States. Any portion that arrives at a different port must be transported in-bond to the destination port where entry will be made.

(e) *Release.* If an importer wishes to secure release of an entity under paragraph (d)(1) of this section after the entity’s arrival, the importer must file with CBP a CBP Form 3461 or CBP

Form 3461 ALT, as appropriate, or electronic equivalent. To secure the separate release upon arrival of each portion of a shipment under paragraph (d)(2) of this section, the importer must file with CBP a CBP Form 3461 or CBP Form 3461 ALT, as appropriate, or electronic equivalent after arrival of the first portion. As each successive portion arrives, the importer must submit a copy of the originally submitted CBP Form 3461/CBP Form 3461 ALT, annotated to specifically identify that particular portion. The CBP Form 3461/CBP Form 3461 ALT must indicate the order of the arriving portion in relation to the entire shipment as reflected on the invoice (for example, third of six portions). If both the carrier and the importer are automated, such adjustments may be made electronically through the CBP Automated Commercial System (ACS). The release of each portion upon arrival as permitted under this paragraph may be restricted due to CBP's need to examine the merchandise in accordance with paragraph (f) of this section. In addition, the importer of record must present to CBP either on paper or through an authorized electronic equivalent, specific and detailed information supplementing the CBP Form 3461 or 3461 ALT, relating to the merchandise on each conveyance which reflects exact information for that portion of the ordered entity (for example, detailed packing lists).

(f) *Examination.* CBP may require examination of any or all portions of the entity. CBP reserves the right to deny the release of each portion of such shipments as they arrive (*i.e.*, incremental release) should such an examination of the merchandise be necessary. The denial of incremental release does not preclude the use of the procedures specified in paragraph (d)(1) of this section.

(g) *Entry summary.* (1) For merchandise entered under paragraph (d)(1) of this section, an entry summary must be filed within 10 working days from the time of entry. For merchandise released under a special permit for immediate delivery, the entry summary, which serves as both the entry and entry summary, must be filed within 10 working days after the first portion of

the entity is authorized for release under the special permit.

(2) For merchandise released under a special permit for immediate delivery pursuant to paragraph (d)(2) of this section, the entry summary, which serves as both the entry and the entry summary, must be filed within 10 working days from the date of the first release of a portion of the unassembled or disassembled entity. However, the entry/entry summary for the entity cannot be filed before the last portion of the entity which is to be included on the entry has arrived.

(3) *Duty payment.* At the time the entry summary is filed under paragraphs (g)(1) and (g)(2) of this section, estimated duties, taxes and fees must be attached. If the entry summary is filed electronically, the estimated duties, taxes and fees must be scheduled for payment at such time pursuant to the Automated Clearinghouse procedures (*see* 19 CFR 24.25).

(h) *Classification.* Except as provided in paragraph (j) of this section, for purposes of section 484(j)(1), Tariff Act of 1930 (19 U.S.C. 1484(j)(1)), the merchandise comprising the separate portions of an entity covered by paragraph (b) of this section included on one entry will be classified as though imported together. Any spare parts accompanying a portion of an entity must be classified and entered separately.

(i) *When separate entry and entry summary required.* When all portions of an entity do not arrive at the port of entry within the time constraints of paragraphs (b)(4)(i) and (ii) of this section, as applicable, a separate entry and entry summary must be filed for each portion that has already arrived, and for each portion that subsequently will arrive on separate conveyances. The merchandise included on each separate entry shall be classified in its condition as imported. Each entry would reflect the quantities, values, classifications and rates of duty, as appropriate, of the various components conveyed in each shipment, and not the value or classification of the ordered single entity.

(j) *Exclusions.* Merchandise subject to quota and/or visa requirements is entirely excluded from the procedures set

forth in this section. Also, CBP reserves the right for the port director to deny use of the incremental release procedure and only release the shipment in its entirety as circumstances warrant, such as in the case where a particular shipment has been selected for examination.

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Subpart E—Presentation of Entry Papers

§ 141.61 Completion of entry and entry summary documentation.

(a) *Preparation*—(1) *Paper entry and entry summary documentation*. Except when entry and entry summary documentation is filed with CBP electronically pursuant to the provisions of part 143 of this chapter:

(i) Such documentation must be prepared on a typewriter (keyboard), or with ink, indelible pencil, or other permanent medium, and all copies must be legible;

(ii) The entry summary must be signed by the importer (*see* §101.1 of this chapter); and

(iii) Entries, entry summaries, and accompanying documentation must be on the appropriate forms specified by the regulations and must clearly set forth all required information.

(2) *Electronic entry and entry summary documentation*. Entry and entry summary documentation that is filed electronically pursuant to part 143 of this chapter must contain the information required by this section and must be certified (*see* §§143.35 and 143.44 of this chapter) by the importer of record or his duly authorized customs broker as being true and correct to the best of his knowledge. The importer of record, customs broker, or a duly authorized agent must be resident in the United States for purposes of receiving service of process. A certified electronic transmission is binding in the same manner and to the same extent as a signed document.

(b) *Marks and numbers previously provided*. An importer may omit from entry summary (CBP Form 7501) the marks and numbers previously provided for packages released or withdrawn.

(c) *Identification number for merchandise subject to an antidumping or countervailing duty order*. The entry summary filed for merchandise subject to an antidumping or countervailing duty order must include the unique identifying number assigned by the Department of Commerce, International Trade Administration. Any entry summary filed for merchandise subject to an antidumping or countervailing duty order not containing the identifying number will be rejected.

(d) *Importer number*. The importer number must be reported on CBP Form 7501 as follows:

(1) *Generally*. Except as provided in paragraph (d)(2) of this section, the importer number of the importer of record and the consignee number of the ultimate consignee must be reported for each entry summary and for each drawback entry. When the importer of record and the ultimate consignee are the same, the importer number may be entered in both spaces provided on CBP Form 7501 (boxes 10 and 12) or the importer number may be entered in the space provided for the importer (box 12) and the word “SAME” may be entered in the space provided for the ultimate consignee (box 10).

(2) *Exception*. In the case of a consolidated entry summary covering the merchandise of more than one ultimate consignee, the importer number must be reported on CBP Form 7501 (box 12) and the notation “CONSOLIDATED” must be made in the space provided for the consignee number (box 10).

(3) *When refunds, bills, or notices of liquidation are to be mailed to agent*. If an importer of record desires to have refunds, bills, or notices of liquidation mailed in care of his agent, the agent’s importer number must be reported on CBP Form 7501 in the box designated “Reference No” (box 22). In this case, the importer of record must file, or must have filed previously, a CBP Form 4811 authorizing the mailing of refunds, bills, or notices of liquidation to the agent.

(4) *Broker No*. If a broker is used, the broker’s number must be reported in the appropriate location on CBP Form 7501.