

**Subpart B—Appraisal Entry****§ 143.11 Merchandise eligible for appraisal entry.**

(a) *Without Commissioner's approval.* An application for entry by appraisal may be approved by the port director without securing the approval of the Commissioner of Customs for any of the following merchandise:

(1) Merchandise damaged on the voyage of importation, by fire or through marine casualty or any other cause, without fault on the part of the shipper;

(2) Merchandise recovered from a wrecked or stranded vessel;

(3) Household effects used abroad and personal effects, not imported in pursuance of a purchase or agreement for purchase and not intended for sale;

(4) Articles sent by persons in foreign countries as gifts to persons in the United States;

(5) Tools of trade of a person arriving in the United States;

(6) Personal effects of citizens of the United States who have died in a foreign country; and

(7) Any of the following articles, which are deemed in accordance with section 498(a)(10), Tariff Act of 1930, as amended (19 U.S.C. 1498(a)(10)), to be articles the value of which cannot be declared:

(i) Articles which are secondhand;

(ii) Articles which have become deteriorated or damaged before importation otherwise than as specified in paragraph (a)(1) of this section;

(iii) Articles which are not the subject of a commercial transaction; and

(iv) So-called overages or dock accumulations which cannot be identified with any particular shipment.

(b) *With Commissioner's approval.* Entry by appraisal for merchandise not provided for in paragraph (a) of this section shall be allowed only with the approval of the Commissioner of Customs. Each request for such approval shall be filed in triplicate with the port director and shall state in detail the reasons for the request for entry by appraisal.

(c) *Merchandise not eligible.* An application for an entry by appraisal shall not be approved after the merchandise has been appraised or released

from Customs custody, nor for damaged merchandise when the damage occurs after importation.

**§ 143.12 Form of entry.**

Application for an entry by appraisal shall be made in triplicate on the entry summary, Customs Form 7501.

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**§ 143.13 Documents to be presented with entry.**

The importer shall in all cases present:

(a) Any bills or statements of cost relating to the merchandise which may be in his possession; and

(b) A declaration that he has no other information as to the value of the articles and is unable to obtain such information or to determine the value of the articles for the purpose of making formal entry thereof.

**§ 143.14 Payment of additional expenses.**

Any additional expenses for cartage, storage, or labor occasioned by reason of an entry by appraisal shall be borne by the importer.

**§ 143.15 Deposit of estimated duties and taxes.**

Estimated duties shall be deposited in accordance with subpart G of part 141 of this chapter before the merchandise is released from Customs custody.

**§ 143.16 Substitution of warehouse entry.**

The importer may substitute an entry for warehouse at any time within 1 year from the date of importation, provided the merchandise has remained in continuous Customs custody.

**Subpart C—Informal Entry****§ 143.21 Merchandise eligible for informal entry.**

The following types of merchandise are among those which may be entered under informal entry (see §§ 141.52 and 143.22 of this chapter):

(a) Shipments of merchandise not exceeding \$2,000 in value (except for articles valued in excess of \$250 classified in Sections VII, VIII, XI, and XII;