

**§ 144.37**

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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.

(2) Separate withdrawals for transportation from a single warehouse, via a single conveyance, consigned to the same consignee, and deposited into a single warehouse, can be filed on one Customs Form 7512, under one control number, provided that there is an attachment, to be certified by a Customs officer, providing the information for each withdrawal, as required in paragraph (d) of this section. With the exception of alcohol and tobacco products, this procedure shall not be allowed for merchandise which is in any way restricted (for example, quota/visa).

(3) The requirement that a Customs Form 7512 be filed and the information required in paragraph (d) of this section be shown shall not be required if the merchandise qualifies under the exemption in §144.34(c).

(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of quantity required by §144.32, Customs Form 7512 shall show the following information for the merchandise being withdrawn: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(e) *Duty on samples withdrawn.* The duty on any samples withdrawn at the original port from a shipment covered by a withdrawal for transportation shall be collected at such port and a notation thereof made on the with-

drawal 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). However, when the alternate procedures under §144.34(c) are employed, the merchandise need not be delivered to a bonded carrier for transportation, and an entry for transportation (Customs Form 7512) and a rewarehouse entry will not be required.

(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;

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

(6) Deposited into the proprietor's bonded warehouse or duty free store warehouse without rewarehouse entry as required in §144.41, if the merchandise qualifies for the exemption specified in §144.34(c).

(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; T.D. 97-19, 62 FR 15841, Apr. 3, 1997]

**§ 144.37 Withdrawal for exportation.**

(a) *Form.* A withdrawal for either direct or indirect exportation must be filed on CBP Form 7512 (Transportation

Entry and Manifest of Goods Subject to CBP Inspection and Permit) in 5 copies or on CBP Form 7501 in 3 copies for merchandise being exported under cover of a TIR carnet. CBP Form 7512 or CBP Form 7501 must 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 CBP 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) must 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 warehouse must be made on CBP 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 will 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 will 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 must 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 must be made under the original marks of importation. Port marks may be added by authority of the port director under CBP supervision. The original and port marks must appear in all CBP 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 must 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 must be made only under a blanket permit to withdrawal (see §19.6(d) of this chapter) and the sales ticket will 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;

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(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 and address of the purchaser. However, the port director may waive the address requirement for all merchandise except for alcoholic beverages in quantities in excess of 4 liters and cigarettes in quantities in excess of 3 cartons. Also, the address requirement is not applicable with respect to purchasers at airport duty-free enterprises; and

(vi) A statement on the original copy (purchaser's copy) to the effect that goods purchased in a duty-free store will be subject to duty and/or tax with personal exemption if returned to the United States. At the time of purchase, the original sales ticket must be made out in the name of the purchaser and given to the purchaser. One copy of the sales ticket must be retained by the proprietor. This copy may be maintained electronically. A permit file copy will be attached to the parcel containing the purchased articles unless the proprietor has established and maintained an effective method to match the parcel containing the purchased articles with 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 must maintain a sales ticket register or similar accounting record for each warehouse entry. The sales ticket register of the proprietor must 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 must 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 tick-

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et register must be included in the permit file folder with or in lieu of the blanket permit summary, as provided in §19.6(d)(5) of this chapter. A copy of all sales tickets must 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 readily retrievable manner in a separate file.

[T.D. 73-175, 38 FR 17464, July 2, 1973]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §144.37, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

### § 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