

§ 145.41 Other conditionally and unconditionally free merchandise.

Shipments of conditionally or unconditionally free merchandise not specifically treated elsewhere in this part may be passed free of duty and tax without issuing an entry, if the value is not over \$2,000 and the port director is satisfied that the merchandise is entitled to free entry.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 85-123, 50 FR 29955, July 23, 1985; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 98-28, 63 FR 16417, Apr. 3, 1998]

§ 145.42 Proof for conditionally free merchandise.

The port director may, at his discretion, require appropriate proof of duty-free status before releasing conditionally free merchandise. This proof may be obtained by either of the following methods:

(a) *Retain shipment and request proof.* The shipment may be retained by the port director while the necessary proof is requested from the addressee. If the requested proof is not received within 30 days, a mail entry shall be issued at the ordinary rate of duty which would apply if the merchandise were not conditionally free, and the mail entry shall be forwarded with the shipment for collection of duties.

(b) *Send shipment with form and entry.* If the only proof required for free entry is a declaration signed by the addressee, the port director may issue a mail entry at the ordinary duty which would apply if the merchandise were not conditionally free. The shipment shall then be forwarded together with the mail entry, a copy of the appropriate declaration form, and instructions to the postmaster to deliver the shipment free of duty if the importer executes the declaration, and to collect the full duty shown on the mail entry if the importer does not execute the declaration.

§ 145.43 Unaccompanied tourist shipments

Unaccompanied tourist shipments for which entry is claimed under subheading 9804.00.70, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), may be passed free of duty and tax if the requirements of

§ 148.115(a) of this chapter are met. The Declaration of Unaccompanied Articles, Customs Form 255, shall be removed by the Customs officer from the shipment and retained for Customs purposes.

[T.D. 78-394, 43 FR 49788, Oct. 25, 1978, as amended by T.D. 89-1, 53 FR 51263, Dec. 21, 1988]

Subpart E—Restricted and Prohibited Merchandise**§ 145.51 Articles prohibited by section 305, Tariff Act of 1930.**

(a) *Types of articles.* Various articles, as described in section 305, Tariff Act of 1930, as amended (19 U.S.C. 1305), and in part 12 of this chapter, are prohibited from importation. This prohibition includes the following types of articles:

- (1) Obscene matter;
- (2) Articles for causing unlawful abortion (see § 145.52 for the treatment of literature pertaining to such articles);
- (3) Matter advocating treason or insurrection against the United States or forcible resistance to any law of the United States;
- (4) Matter containing any threat to take the life of or inflict bodily harm upon any person in the United States; and
- (5) Lottery matter, except any lottery ticket, printed paper that may be used as a lottery ticket, or advertisement of any lottery, that is printed in Canada for use in connection with a lottery conducted in the United States.

(b) *Disposition of articles.* Mail found to contain lottery matter shall be disposed of by the Postal Service under the postal laws and regulations. Mail found to contain any of the other prohibited articles described in paragraphs (a)(1) through (a)(4) of this section shall be given appropriate treatment by Customs under the Customs laws and regulations (see § 12.40 of this chapter).

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 92-80, 57 FR 37702, Aug. 20, 1992]