

United States. The date of the returning resident's latest prior arrival on which he declared articles acquired abroad for allowance of the \$800 or \$1,600 exemption will be deemed the date he took advantage of the applicable exemption.

(b) *Computation of time.* The 30-day period immediately preceding the resident's return will be computed by excluding the day of arrival and counting backward 30 days. For example, in the case of an arrival on May 28, the resident would not be entitled to the \$800 or \$1,600 exemption if he had taken advantage of such exemption on or after the preceding April 28.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 97-75, 62 FR 46442, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48855, Sept. 25, 2009]

§ 148.37 Replacement of unsatisfactory articles acquired abroad.

(a) *Free entry of replacement articles.* An article furnished by a foreign supplier to replace a like article of comparable value previously exempted from duty under the \$800 or \$1,600 exemptions for articles acquired abroad will be allowed free entry if the original article is found by the importer to be unsatisfactory and the procedures provided by paragraph (b) of this section are followed. In any case in which the importer has failed to follow these procedures, the port director may allow free entry of the replacement article if he is satisfied that the unsatisfactory article was timely exported and that the failure to comply with the procedures of paragraph (b) of this section was due to inadvertence or lack of experience in customs matters and was without willful intent to avoid CBP supervision.

(b) *Procedure for replacement.* Any article previously exempted from duty under the \$800 or \$1,600 exemptions found by the importer to be unsatisfactory must be returned to CBP custody and exported under CBP supervision at the expense of the importer within 60 days after its importation. A certificate of registration on CBP Form 4455 will be issued to the importer with instructions as to its use when the unsatisfactory article is exported for replacement under the provisions of sub-

heading 9804.00.75, Harmonized Tariff Schedule of the United States.

(c) *Articles found damaged upon declaration.* The requirement that the original article be exported under CBP supervision does not apply when a duplicate article is furnished by a foreign supplier as a replacement for an article declared for entry under the \$800 or \$1,600 exemption and found by the CBP inspector or other examining officer to be so damaged as to constitute a nonimportation (§158.11 of this chapter). In such a case, CBP Form 4455 will be issued to the importer at the time the determination of nonimportation is made and the duplicate replacement will be considered to have been acquired abroad for the purposes of the \$800 or \$1,600 exemption provision, provided no charge is made to the importer for the duplicate replacement.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 89-1, 53 FR 51264, Dec. 21, 1988; T.D. 97-75, 62 FR 46442, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48855, Sept. 25, 2009]

§ 148.38 Sale of articles acquired abroad.

An article brought in under the \$800 or \$1,600 exemption for articles acquired abroad for personal or household use and subsequently sold is not dutiable or subject to forfeiture by reason of the sale if the returning resident actually acquired and imported the article for his bona fide personal or household use and not for sale.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 97-75, 62 FR 46442, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48855, Sept. 25, 2009]

§ 148.39 Rented automobiles.

(a) *Importation for temporary period.* An automobile rented by a resident of the United States while abroad may be brought into the United States by or on behalf of such resident for a temporary period not to exceed 30 days under subheading 9804.00.60, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), without payment of duty. The automobile shall be used for the transportation of the resident and that of his family and guests, and for such incidental carriage of articles as may be appropriate to his