

## Subpart D—Special Duties

### § 159.41 Antidumping duties.

Antidumping duties will be assessed in accordance with part 351, chapter III of this title.

[T.D. 80–271, 45 FR 75641, Nov. 17, 1980, as amended by CBP Dec. 12–21, 77 FR 73309, Dec. 10, 2012]

### § 159.42 Discriminating duties.

The discriminating duties provided for in subsection 1 of paragraph J, section IV, Tariff Act of 1913, as amended by the Act of March 4, 1915 (19 U.S.C. 128, 131), and the discriminating duties and penalties provided for in section 338, Tariff Act of 1930 (19 U.S.C. 1338), shall be imposed only in pursuance of specific instructions from the Commissioner of Customs.

### § 159.43 Duties contingent upon foreign export duties, charges, or restrictions.

U.S. Note 1 to Section X, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), provides for the imposition under certain conditions of additional duties on merchandise covered thereby. The assessment of these additional duties is dependent upon action by the President, and notice of such action, if taken, will be published in the Customs Bulletin.

[T.D. 73–175, 38 FR 17482, July 2, 1973, as amended by T.D. 89–1, 53 FR 51270, Dec. 21, 1988; T.D. 97–82, 62 FR 51771, Oct. 3, 1997]

### § 159.44 Special duties on merchandise imported under agreements in restraint of trade.

Whenever it appears that imported articles may be subject to the special duties provided for in section 802, Act of September 8, 1916 (15 U.S.C. 73), the port director shall report the matter to the Commissioner of Customs and await instructions with respect to the imposition of such duties.

### § 159.45 Additional duty for unauthentic claims of antiquity.

When additional duty is imposed in accordance with § 10.53 of this chapter for an unauthentic claim of antiquity, such duty shall be assessed in addition to any other duty imposed on the merchandise by law.

### § 159.46 Marking duties.

(a) *Based on dutiable value.* The marking duty prescribed by section 304(f), Tariff Act of 1930, as amended (19 U.S.C. 1304(f)), shall be assessed upon the dutiable value as defined in section 503, Tariff Act of 1930, as amended (19 U.S.C. 1503).

(b) *Suspension of liquidation.* The liquidation of entries shall not be suspended merely because the merchandise covered thereby is not legally marked, but, upon special application by the importer, the liquidation may be deferred for a reasonable time to permit the marking, destruction, or exportation of the merchandise.

[T.D. 73–175, 38 FR 17482, July 2, 1973, as amended by T.D. 90–51, 55 FR 28191, July 10, 1990]

### § 159.47 Countervailing duties.

Countervailing duties will be assessed in accordance with part 351, chapter III, of this title.

[T.D. 80–271, 45 FR 75641, Nov. 17, 1980, as amended by CBP Dec. 12–21, 77 FR 73309, Dec. 10, 2012]

## Subpart E—Suspension of Liquidation

### § 159.51 General.

Liquidation of entries shall be suspended only when provided by law or regulation, or when directed by the Commissioner of Customs. Liquidation of entries shall not be suspended simply because issues involved therein may be before the Customs Court in pending litigation, since the importer may seek relief by protesting the entries after liquidation.

### § 159.52 Warehouse entry not liquidated until final withdrawal.

Liquidation of a warehouse or rewarehouse entry shall be suspended until all merchandise covered by the entry has been accounted for within the bonded period by withdrawal, abandonment, or destruction, or until the bonded period has expired if the merchandise has not been so accounted for before that time.