shall remain under Customs locks and
seals until transshipment is completed
under Customs supervision.

(c) Manifests where contents broken up.
When transshipment involves the
breaking up of the in-transit contents
of a conveyance or compartment, in
such a manner as to require separate
manifests for articles previously cov-
ered by a single manifest, the Customs
officer supervising the transshipment
shall take up the carrier’s copy of the
manifest and require the carrier to pre-
pare a new manifest, in duplicate, for
each conveyance to which the mer-
chandise is transshipped. If there is to
be further transshipment, an addi-
tional copy of each new manifest shall
be presented by the carrier, and shall
be returned to the person in charge of
the carrier for delivery to the Customs
officer at the point of further trans-
shipment in accordance with §123.25(b).

§ 123.27 Feeding and watering animals
in Canada.
If animals in sealed conveyances or
compartments cannot be fed and wa-
tered in Canada without breaking cus-
toms seals, the seals shall be broken
and the animals fed and watered under
the supervision of a United States or
Canadian Customs officer. The super-
vising officer shall reseal the convey-
ance or compartment, and make nota-
tion on the manifest showing that the
merchandise was so entered. The carriers shall comply with
the export control regulations, 15 CFR
part 370.

(b) In-transit merchandise exported to
Canada or Mexico. Merchandise to be
exported to Canada or Mexico after
moving in-transit through a contig-
uous country shall be treated as ex-
ported when it has passed through the
last port of exit from the United
States. This paragraph shall control
whether or not the merchandise to be
exported is domestic or foreign and
whether or not it is exported with ben-
et of drawback. The manifest, ship-
ner's export declaration, and the notice
of exportation, if any, shall be filed at
the last port of exit from the United
States.

§ 123.29 Procedure on arrival at port
of reentry.
(a) Presentation of documents. At the
first port in the United States after
transportation through Canada or Mex-
ico under the provisions of this sub-
part, the carrier shall present to Cus-
toms the in-transit manifest or mani-
fests for each loaded conveyance. For
mixed lading, that is, lading made up
of several shipments, the waybills shall
be available at the port of return or
discharge for use by Customs officers.

(b) Vessels and rail shipments con-
tinuing in-transit movement—(1) Vessels.
In the case of a vessel carrying in-trans-
it merchandise, the master’s copies of
the in-transit or in-bond manifest cov-
ering the merchandise given final Cus-
toms release at that port shall be re-
tained by Customs at that port and the
manifests covering merchandise to be
discharged at subsequent ports of ar-
rival shall be returned to the master of
the vessel for presentation to Customs
at the next port.

(2) Rail shipments. An in-transit rail
shipment arriving at an intermediate
port of reentry or exit intended for fur-
ther in-transit movement through Can-
ada may be permitted to go forward
under the accompanying in-transit
manifest after verification by Customs