

[Code of Federal Regulations]
[Title 19, Volume 1]
[Revised as of April 1, 2003]
From the U.S. Government Printing Office via GPO Access
[CITE: 19CFR10.24]

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TITLE 19--CUSTOMS DUTIES

CHAPTER I--UNITED STATES CUSTOMS SERVICE, DEPARTMENT OF THE TREASURY

PART 10--ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.--Table of Contents

Sec. 10.24 Documentation.

(a) Documents required. The following documents shall be filed in connection with the entry of assembled articles claimed to be subject to the exemption under subheading 9802.00.80, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202).

(1) Declaration by the assembler. A declaration by the person who performed the assembly operations abroad shall be filed in substantially the following form:

I, -----, declare that to the best of my knowledge and belief the ----- were assembled in whole or in part from fabricated components listed and described below, which are products of the United States:

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| Marks of Port and date of export from United States | Description of Name and address component of manufacturer | Quantity | Unit value at time and place of export from United States |
|--|--|----------|--|
|--|--|----------|--|

\1\

\1\ In accordance with U.S. Note 4 to Subchapter II of Chapter 98, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).
Description of the operations performed abroad on the exported components (in sufficient detail to enable

Customs officers to determine whether the operations performed are within the preview of subheading 9802.00.80, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) (attach supplemental sheet if more space is required)):

| | |
|---------|-----------|
| Date | Signature |
| Address | Capacity |

(2) Endorsement by the importer. An endorsement, in substantially the following form, shall be signed by the importer:

I declare that to the best of my knowledge and belief the (above), (attached) declaration, and any other information submitted herewith, or otherwise supplied or referred to, is correct in every respect and there has been compliance with all pertinent legal notes to the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).

| | |
|---------|-----------|
| Date | Signature |
| Address | Capacity |

(b) Revision of format. In specific cases, the port director may revise the format of either of the documents specified in paragraph (a) of this section and may make such changes as conditions warrant, provided the data and information required to be supplied in these documents are presented. For example, if the components were furnished by the importer, the information on components may be supplied as part of the importer's endorsement, rather than as part of the assembler's declaration.

(c) Reference to previously filed documents. In lieu of filing duplicate lists of components and descriptions of assembly operations with each entry, the documents specified in paragraph (a) of this section may refer to assembly descriptions and lists of components previously filed with and approved by the port director, or to records showing costs, names of manufacturers, and other necessary data on components, provided the importer has arranged with the port director to maintain such records and keep them available for examination by authorized Customs officers.

(d) Waiver of specific details for each entry. There are cases where large quantities of United States components are purchased from various sources or exported at various ports and dates on a continuing basis, so that it is impractical to identify the exact source, port and date of export for each particular component included in an entry of merchandise claimed to be subject to the exemption under subheading 9802.00.80, HTSUS (19 U.S.C. 1202). In these cases, specific details such as the port and date of export and the name of the manufacturer of the United States components may be waived if the port director is satisfied that the importer and assembler have established reliable controls to insure that all components for which the exemption is claimed are in fact products of the United States. These controls shall include strict physical segregation of United States and foreign components, as well as records of United States components showing quantities, sources, costs, dates shipped abroad, and other necessary information. These records

shall be maintained by the importer and assembler for 5 years from the date of the released entry in a manner so that they are readily available for audit, inspection, copying, reproduction or other official use by authorized Customs officers.

(e) Waiver of documents. When the port director is satisfied that unusual circumstances make the production of either or both of the documents specified in paragraph (a) of this section, or of any of the information set forth therein, impractical and is further satisfied that the requirements of subheading 9802.00.80, HTSUS, and related

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legal notes have been met, he may waive the production of such document(s) or information.

(f) Unavailability of documents at time of entry. If either or both of the documents specified in paragraph (a) of this section are not available at the time of entry, a bond on Customs Form 301 containing the bond conditions set forth in Sec. 113.62 of this chapter for the production of the document(s) may be given pursuant to Secs. 113.41--113.46 and 141.66 of this chapter.

(g) Responsibility of correctness. Subject to the civil and criminal sanctions provided by law for false or fraudulent entries, the importer has the ultimate responsibility for supplying all information needed by the Customs Service to process an entry, and for the completeness and truthfulness of such information. If certain information cannot be supplied by the assembler, it must be provided by the importer.

[T.D. 75-230, 40 FR 43025, Sept. 18, 1975, as amended by T.D. 79-159, 44 FR 31967, June 4, 1979; T.D. 84-213, 49 FR 41165, Oct. 19, 1984; T.D. 89-1, 53 FR 51248, Dec. 21, 1988]