

his agent shall file in connection with the entry a declaration that the alcohol is to be used for nonbeverage purposes only and whether the alcohol is to be used for fuel purposes. Customs shall release the alcohol for transfer, under internal revenue bond, to a distilled spirits plant upon deposit of estimated duty, if any, and without the payment of the internal revenue tax upon receipt of a transfer record for bulk spirits. In addition, a package gauge record must be submitted to Customs if the alcohol is in packages, as specified in subpart I of part 251, Bureau of Alcohol, Tobacco and Firearms (BATF) Regulations (27 CFR part 251, subpart I). The transfer shall be accomplished in accordance with subpart L of Part 251, Bureau of Alcohol, Tobacco and Firearms Regulations (27 CFR part 251, subpart L).

(b) An appropriate BATF permit shall be filed with Customs in connection with the withdrawal of ethyl alcohol from Customs custody by the United States or any governmental agency thereof for its own use for nonbeverage purposes. Such permit shall be filed before release under the entry without the deposit of estimated duties, if any, and internal revenue tax, or before release in accordance with the provisions of §141.102(d) of this chapter. (See subpart M of part 251, Bureau of Alcohol, Tobacco and Firearms Regulations (27 CFR part 251, subpart M)).

(c) The procedures for the withdrawal free of tax on the entry of ethyl alcohol for nonbeverage purposes from the Virgin Islands are found in subpart O of part 250, Bureau of Alcohol, Tobacco and Firearms Regulations (27 CFR part 250, subpart O).

[T.D. 89-65, 54 FR 28413, July 6, 1989]

UNITED STATES GOVERNMENT  
IMPORTATIONS

**§ 10.100 Entry, examination, and tariff status.**

Except as otherwise provided for in §§10.101, 10.102, 10.104, 141.83(d)(8), 141.102(d), or elsewhere in this chapter, importations made by or for the account of any agency or office of the United States Government are subject to the usual Customs entry and exam-

ination requirements. In the absence of express exemptions from duty, such as are contained in subheadings 9808.00.10, 9808.00.20, 9808.00.30, 9808.00.40, 9808.00.50, 9808.00.60, 9808.00.70, or other subheadings in the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) providing for free entry, such importations are also subject to duty.

[T.D. 77-23, 42 FR 2310, Jan. 11, 1977, as amended by T.D. 89-1, 53 FR 51251, Dec. 21, 1988; T.D. 97-82, 62 FR 51769, Oct. 3, 1997]

**§ 10.101 Immediate delivery.**

(a) *Shipments entitled to immediate delivery.* Shipments consigned to or for the account of any agency or office of the United States Government, or to an officer or official of any such agency in his official capacity, shall be regarded for purposes of these regulations as shipments the immediate delivery of which is necessary within the purview of section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448(b)).

(b) *Immediate delivery applications.* The shipments described in the preceding paragraph may be released upon the filing of immediate delivery applications on Customs Form 3461 as set forth in subpart A of part 142 of this chapter. Such applications may be limited to particular shipments or may cover all shipments imported by the Government agency making the application. They may be approved for specific periods of time or for indefinite periods of time, provided in either case they are supported by carrier's certificates and stipulations as provided for in paragraph (c) of this section.

(c) *Carrier's certificates and stipulations.* Before the release of a shipment under an immediate delivery permit, evidence of the right of the applicant to make entry for the articles shall be furnished the port director in accordance with the provisions of §§141.11 and 141.12 of this chapter.

(d) *Bond.* No bond shall be required in support of an immediate delivery application provided for in this section if a stipulation in the form as set forth below is filed with the port director in connection with the application:

I, \_\_\_\_\_, \_\_\_\_\_ (Title), a duly authorized representative of the \_\_\_\_\_