

such trade is not prohibited by coastwise laws.

Description of articles:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Name and title)

(b) A declaration as to the intended business or trade of a vessel may, in the discretion of the port director, be accepted in lieu of a declaration prescribed in paragraph (a) of this section when the amount of duty or tax, or both, involved in a single lading is less than \$100.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 84-213, 49 FR 41166, Oct. 19, 1984]

§ 10.64a [Reserved]

§ 10.65 Cigars and cigarettes.

(a) Imported cigars and cigarettes in bonded warehouse or otherwise in Customs custody, and such articles manufactured with the use of imported materials in a bonded manufacturing warehouse of class 6, may be withdrawn under section 317, Tariff Act of 1930, as amended, for consumption beginning beyond the 3-mile limit or international boundary, as the case may be, (1) on vessels actually engaged in the foreign, intercoastal, or non-contiguous territory trade within the purview of §10.59(a); (2) on vessels departing from the port where the withdrawal is made directly for a foreign port, a port on the opposite coast, or a port in one of the possessions of the United States; or (3) on vessels of war or other governmental activity.

(b) The privilege shall not be granted to vessels stationed in American waters for an indefinite period without sailing schedules, nor shall it be granted to aircraft of foreign registry of a country for which there is not in effect a finding and advice by the Department of Commerce under section 309(d), Tariff Act of 1930, as amended, that such country allows privileges to aircraft registered in the United States substantially reciprocal to those described in section 317, Tariff Act of 1930, as amended. See section 10.59(f).

(c) With the following additions and exceptions, the same procedure shall be

followed as in the case of withdrawals under section 309(a), Tariff Act of 1930, as amended.

(1) No bond shall be required in the case of vessels operated by the United States Government.

(2) When a shipping case containing cigars and cigarettes is made up of a number of units, each in a separate package, such units may be withdrawn separately, provided each unit is marked and numbered for identification and contains not less than 250 cigars or 1,000 cigarettes. In the case of imported cigars and cigarettes so packed, only one unit from each shipping case shall be opened for examination, unless the port director shall deem it necessary for the protection of the revenue to examine a greater quantity. Imported tobacco products on which the duty or internal-revenue tax has been paid may not be withdrawn under section 317, Tariff Act of 1930, as amended, with a drawback of such duty or internal-revenue tax.

(3) When all the units in such shipping case are not to be withdrawn at the same time or for use on the same vessel, a blanket withdrawal may be filed for the entire case in lieu of a separate withdrawal for each unit. In such event, the withdrawal shall be retained by the warehouse proprietor until delivery receipts are obtained for the entire quantity covered by the withdrawal, provided the total period of time prior to delivery to the using vessel or aircraft does not exceed 5 years. A bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter, when required, shall be filed at the time of or prior to the removal of any of the merchandise from the warehouse for delivery to the vessel on which it is to be used.

(4) Merchandise for which blanket withdrawals are filed shall be stored in a separate room or enclosure in a bonded warehouse under separate locks, and the merchandise clearly marked to show that it has been withdrawn. If, at the time of any such inventory, any merchandise is missing and not properly accounted for, duties shall be paid thereon before any further withdrawals are permitted.

(5) The declaration of use, when required, shall include a statement that

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consumption of the articles covered by the withdrawal did not begin until the withdrawing vessel or aircraft had proceeded beyond the 3 mile limit or the international boundary.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 67-193, 32 FR 11764, Aug. 16, 1967; T.D. 70-73, 35 FR 5400, Apr. 1, 1970; T.D. 82-204, 47 FR 49368, Nov. 1, 1982; T.D. 84-213, 49 FR 41166, Oct. 19, 1984; T.D. 89-1, 53 FR 51250, Dec. 21, 1988]

ARTICLES EXPORTED FOR EXHIBITION,  
ETC.

**§ 10.66 Articles exported for temporary exhibition and returned; horses exported for horse racing and returned; procedure on entry.**

(a) In connection with the entry of articles, including livestock or other animals, exported for temporary exhibition and returned and claimed to be exempt from duty under subheading 9801.00.50 or 9801.00.60, Harmonized Tariff Schedule of the United States (HTSUS), there shall be filed:

(1) A certificate of exportation on Customs Form 3311;

(2) A declaration of the importer on Customs Form 4455 for articles of either domestic or foreign origin; and

(3) In the case of animals of foreign origin taken abroad for exhibition in connection with a circus or menagerie, a copy of an inventory of these animals filed prior to their leaving the country with the director of the port of their departure.

(b) If it is shown to be impracticable to produce the certificate of exportation required under paragraph (a)(1) of this section, the port director may accept other satisfactory evidence of exportation, or may take a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter to secure the production of such certificate or other evidence.

(c) Articles claimed to be exempt from duty under subheading 9801.00.50 or 9801.00.60, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), may be returned free of duty without formal entry and without regard to the requirements of paragraph (a) or (b) of this section if:

(1) Prior to the exportation of such articles, an application on Customs Form 4455 (accompanied by an appro-

priate inventory, when required by law or by the port director) is filed with a declaration thereon that:

(i) Any right to drawback of Customs duties with respect to that shipment was waived;

(ii) Any internal revenue tax due has been paid and no refund thereof will be sought; and

(iii) The merchandise was identified, registered, and exported in accordance with the regulations set forth in §§10.8(e), (g), (h), and (i), governing the exportation of articles sent abroad for repairs, and

(2) Upon return, a duplicate Customs Form 4455 (with accompanying inventory where one was required) is filed.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 74-242, 39 FR 33794, Sept. 20, 1974; T.D. 75-235, 40 FR 44319, Sept. 26, 1975; T.D. 78-153, 43 FR 23709, June 1, 1978; T.D. 82-224, 47 FR 53727, Nov. 29, 1982; T.D. 84-213, 49 FR 41166, Oct. 19, 1984; T.D. 87-75, 52 FR 20066, May 29, 1987; T.D. 89-1, 53 FR 51250, Dec. 21, 1988; T.D. 94-1, 58 FR 69470, Dec. 30, 1993]

**§ 10.67 Articles exported for scientific or educational purposes and returned; procedure on entry.**

(a) In connection with each entry of articles exported for scientific or educational purposes and returned under subheading 9801.00.40, Harmonized Tariff Schedule of the United States (HTSUS), the following shall be required, irrespective of the value of the shipment:

(1) A certificate of exportation on Customs Form 3311;

(2) A declaration by the foreign shipper in the same form as that prescribed in §10.66(a)(2) but stating that such articles were sent from the United States solely for temporary scientific or educational use and describing the specific use to which they were put while abroad.

(3) A declaration of the ultimate consignee in substantially the following form:

Port of \_\_\_\_\_, Port Director's Office, \_\_\_\_\_, 19 \_\_\_\_.

I, \_\_\_\_\_, declare that the several articles described in the annexed entry are, to the best of my knowledge and belief, the identical articles exported from the United States on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_, by \_\_\_\_\_ (Actual shipper) address \_\_\_\_\_, for the