(Capacity)

(2) A declaration by the owner, importer, consignee, or agent having knowledge of the pertinent facts in substantially the following form:

declare that the (above) (attached) declaration by the person who performed the repairs or alterations abroad is true and correct to the best of my knowledge and belief; that the articles were not manufactured or produced in the United States under subheading 9813.00.05, HTSUS; that such articles were exported from the United States for repairs or alterations and without benefit of drawback from \_\_\_\_\_\_ (port) on

\_\_\_\_\_\_\_, 19\_\_\_\_; and that the articles entered in their repaired or altered condition are the same articles that were exported on the above date and that are identified in the (above) (attached) declaration.

(Date)
(Address)

(Signature)

## (Capacity)

- (b) The port director may require such additional documentation as is deemed necessary to prove actual exportation of the articles from the United States for repairs or alterations, such as a foreign customs entry, foreign customs invoice, foreign landing certificate, bill of lading, or an airway bill.
- (c) If the port director concerned is satisfied, because of the nature of the articles or production of other evidence, that the articles are imported under circumstances meeting the requirements of subheading 9802.00.40 or 9802.00.50, HTSUS, and related section and additional U.S. notes, he may waive submission of the declarations provided for in paragraph (a) of this section.
- (d) The port director shall require at the time of entry a deposit of estimated duties based upon the full cost or value of the repairs or alterations. The cost or value of the repairs or alterations outside the United States, which is to be set forth in the invoice and entry papers as the basis for the assessment of duty under subheading 9802.00.40 or 9802.00.50, HTSUS, shall be

limited to the cost or value of the repairs or alterations actually performed abroad, which will include all domestic and foreign articles furnished for the repairs or alterations but shall not include any of the expenses incurred in this country whether by way of engineering costs, preparation of plans or specifications, furnishing of tools or equipment for doing the repairs or alterations abroad, or otherwise.

[T.D. 94-47, 59 FR 25567, May 17, 1994, as amended by T.D. 95-68, 60 FR 46361, Sept. 6, 1995]

## § 10.8a Imported articles exported and reimported.

- (a) In addition to regular entry procedures, supplementary documentation is required in connection with duty-free entries under subheading 9801.00.25, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), of articles which were originally entered duty paid, removed from Customs custody, and subsequently exported, if:
- (1) The articles were exported within 3 years after the date of the previous importation.
- (2) The articles were not advanced in value or improved in condition by any process of manufacture or other means while abroad.
- (3) The articles did not conform to sample or specifications abroad.
- (4) The articles are reimported by or for the account of the person who imported them into and exported them from the United States.
- (b) The following supplementary documents shall be filed in connection with the entry of articles claimed to be free of duty under subheading 9801.00.25, Harmonized Tariff Schedule of the United States:
- (1) A declaration by the person abroad who received and is returning the merchandise to the United States, in substantially the following form:

I declare that the (I	De-
scription of articles) were received by a	me
from (Nan	me
and address of U.S. exporter), that they ha	ιve
not been advanced in value or improved	in
condition by any process of manufacture	oı
other means and are being returned	to
(Nama and a	- A c

dress of consignee in the United States) because they do not conform to sample or specifications for the following reasons:

## § 10.9

(Date)	(Signature)
(Address)	(Title)
	on by the owner, im- , or agent, in substan- ng form:
ported into the Uni	cles) were previously im- ted States at the Port of
No. , on	Tame of port), Entry (Date of entry) by
	(Name and address of
they were exported	time duty was paid; that from the United States
at the Port of	(Name of port)
on	(Date of exportation)
by	(Name and address
that the articles ar	ut benefit of drawback; re being reimported by or . and. that
the attached	, and, that declaration from (Name of for-
eign shipper) is corr	rect in every respect.
(Date)	(Signature)
(Address)	(Title)

(c) If the port director concerned is reasonably satisfied because of the nature of the articles or production of other evidence that the requirements of subheading 9801.00.25, Harmonized Tariff Schedule of the United States, and the related section and additional U.S. notes have been met, he may waive the production of the documents provided for in paragraph (b) of this section.

 $[\mathrm{T.D.}\ 72-221,\ 37\ \mathrm{FR}\ 17469,\ \mathrm{Aug.}\ 29,\ 1972,\ \mathrm{as}$  amended by T.D. 89–1, 53 FR 51247, Dec. 21, 1988]

## § 10.9 Articles exported for processing.

- (a) Except as otherwise provided for in this section, the following documents shall be filed in connection with the entry of articles which are returned after having been exported for further processing and which are claimed to be subject to duty only on the value of the processing performed abroad under subheading 9802.00.60, Harmonized Tariff Schedule of the United States (HTSUS):
- (1) A declaration by the person who performed the processing abroad, in substantially the following form:

I,, declare that the articles here-
in specified are the articles which, in the
condition in which they were exported from
the United States, were received by me (us)
on, 19, from
(name and address of owner
or exporter in the United States); that they
were received by me (us) for the sole purpose
of being processed; that only the processing
described below was effected by me (us); that
the full cost or (when no charge is made)
value of such processing and the value of the
articles after processing are correctly stated
below; and that no substitution whatever has
been made to replace any of the articles
originally received by me (us) from the
owner or exporter thereof mentioned above.

Marks and numbers	Description of articles and of processing	Full cost or (when no charge is made) value of processing (see sub- chapter II, chapter 98, HTSUS)	Total value of articles after proc- essing
(Date)			
(Address)			
(Signature)			
(Capacity)			

(2) A declaration by the owner, importer, consignee, or agent having knowledge of the pertinent facts in substantially the following form:

I,, declare that the (above) (at-				
tached) declaration by the person who per-				
formed the processing abroad is true and				
correct to the best of my knowledge and				
belief; that the articles were manufactured				
in the United States by				
(name and address) or, if of foreign origin,				
were subjected to (show				
processes of manufacture, such as molding,				
casting, machining) in the United States				
by (name and address); that				
the articles were not manufactured or pro-				
duced in the United States under sub-				
heading 9813.00.05, HTSUS; that the arti-				
cles were exported for processing and with-				
out benefit of drawback from				
(port) on , 19				
; that the articles entered in their				
processed condition are otherwise the same				
articles that were exported on the above				
data and that are identified in the (above)				