Transferor or agent

Dated:

§ 191.184 Merchandise transferred from continuous Customs custody.

(a) Procedure for filing claims. The procedure described in subpart O of this part shall be followed as applicable, for drawback on merchandise transferred to a foreign trade zone from continuous Customs custody.

(b) Drawback entry. Before the transfer of merchandise from continuous Customs custody to a foreign trade zone, the importer or a person designated in writing by the importer for that purpose shall file with the drawback office a direct export drawback entry on Customs Form 7551 in duplicate. The drawback office shall forward one copy of Customs Form 7551 to the zone operator at the zone.

(c) Certification by zone operator. After the merchandise has been received in the zone, the zone operator shall certify on the copy of Customs Form 7551 the receipt of the merchandise (see paragraph (d)(2) of this section) and forward the form to the transferor or the person designated by the transferor, unless the export summary procedure, provided for in §191.73, is used. If the export summary procedure is used, the requirements in §191.73 shall be complied with, as applicable. After executing the declaration provided for in paragraph (d)(3) of this section, the transferor shall resubmit Customs Form 7551 to the drawback office in place of the bill of lading required by § 191.156.

- (d) Modification of drawback entry—(1) Indication of transfer. Customs Form 7551 shall indicate that the merchandise is to be transferred to a foreign trade zone.
- (2) *Endorsement*. The transferor or person designated by the transferor shall endorse Customs Form 7551 as fol-

lows, for execution by the foreign trade zone operator:

(3) Transferor's declaration. The transferor shall declare on Customs Form 7551 as follows:

Transferor's Declaration

I,
of the firm of, declare
that the merchandise described in this entry
was duly entered at the customhouse on ar-
rival at this port; that the duties thereon
have been paid as specified in this entry; and
that it was transferred to Foreign Trade
Zone No, located at, (City
and State) for the sole purpose of expor-
tation, destruction, or storage, not to be re-
moved from the foreign trade zone for do-
mestic consumption. I further declare that
to the best of my knowledge and belief, this
merchandise is in the same quantity, qual-
ity, value, and package, unavoidable wastage
and damage excepted, as it was at the time
of importation; that no allowance nor reduc-
tion of duties has been made for damage or
other cause except as specified in this entry;
and that no part of the duties paid has been
refunded by drawback or otherwise.

(Transferor)

Dated:

§ 191.185 Unused merchandise drawback and merchandise not conforming to sample or specification, shipped without consent of the consignee, or found to be defective as of the time of importation.

(a) Procedure for filing claims. The procedures described in subpart C of this part relating to unused merchandise drawback, and in subpart D of this part relating to rejected merchandise, shall be followed as applicable to drawback under this subpart for unused merchandise drawback and merchandise that does not conform to sample or specification, is shipped without consent of the consignee, or is found to be defective as of the time of importation.

(b) Drawback entry. Before transfer of the merchandise to a foreign trade