

§ 141.103

or agency, or an authorized representative thereof, no deposit of estimated Customs duties or taxes shall be required if a stipulation is furnished in lieu of the bond. The proper department or agency will then be billed after liquidation of the entry for any duties or charges due. The stipulation shall be in the following form:

I, _____ (title),
a duly authorized representative of the _____

(name of U.S. Government department or agency) stipulate and agree on behalf of such department or agency that all applicable provisions of the Tariff Act of 1930, as amended, and the regulations thereunder, and of all other laws and regulations, relating to _____

(type of entry)

entry No. _____, of _____ (date)
will be observed and complied with in all respects.

(Signature)

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 78-329, 43 FR 43455, Sept. 26, 1978; T.D. 84-213, 49 FR 41184, Oct. 19, 1984; T.D. 89-65, 54 FR 28414, July 6, 1989; T.D. 92-31, 57 FR 10989, Apr. 1, 1992]

§ 141.103 Amount to be deposited.

Estimated duties shall be deposited in an amount to sufficiently cover the prospective duties on each item being entered or withdrawn.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 99-64, 64 FR 43266, Aug. 10, 1999]

§ 141.104 Computation of duties.

In computing estimated duties, fractional parts of dollars and quantities shall be rounded off in accordance with § 159.3 of this chapter.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 99-64, 64 FR 43266, Aug. 10, 1999]

§ 141.105 Voluntary deposit of additional duties.

If either the importer of record or the actual owner whose declaration and superseding bond have been filed in accordance with § 141.20 desires, he may estimate, on the basis of information contained in the entry papers or obtainable from the port director, the

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probable amount of unpaid duties which will be found due on the entire entry and deposit them in whole or in part with the port director. The deposit shall be tendered in writing in the following form in the number of copies required for the purposes of local administration, and an official receipt shall be given for the deposit:

Date _____
To the Port Director, _____

Tender is hereby voluntarily made of \$ _____ as a supplemental deposit of estimated duties and taxes on _____ entry No. _____, dated _____, in the name of _____. Please provide an official receipt.

(Importer of record) or (actual owner)

(Street address)

(City) (State)

Subpart H—Release of Merchandise

§ 141.111 Carrier's release order.

(a) *When required.* Except where release is made directly to the carrier in accordance with § 141.11(b), no merchandise shall be released from Customs custody until a release order has been executed by the carrier, or, in the case of merchandise in a bonded warehouse, by the warehouse proprietor.

(b) *Form of release.* The release order may be executed on any of the following documents:

- (1) [Reserved]
- (2) The official entry form;
- (3) A combined carrier's certificate and release order issued in accordance with § 141.11(a)(4); or

(4) If a certified duplicate bill of lading or air waybill is used for entry purposes in accordance with § 141.11(a)(3), the carrier's release order may be endorsed thereon in substantially the following form:

In accordance with the provisions of section 484(j), Tariff Act of 1930, authority is hereby given to release the articles covered by this certified duplicate bill of lading or air waybill to: _____

(c) *Blanket release order.* Merchandise may be released to the person named in the bill of lading or air waybill in the absence of a specific release order from