

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS

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Schedule 8 headnote:

1. The provisions of this schedule are not subject to the rule of relative specificity in headnote 10(c) of the General Headnotes and Rules of Interpretation, and, except as provided in headnote 3 to part 1 of this schedule, any article which is described in any provision in this schedule is classifiable in said provision if the conditions and requirements thereof and of any applicable regulations are met.

Schedule 8 statistical headnote:

1. Statistical data is not to be furnished with respect to articles classified in those items of this schedule for which no statistical suffix is shown.

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SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 1. - Articles Exported and Returned

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>PART 1. - ARTICLES EXPORTED AND RETURNED</p> <p><u>Part 1 headnotes:</u></p> <p>1. In the absence of a specific provision to the contrary, the tariff status of an article is not affected by the fact it was previously imported into the customs territory of the United States and cleared through customs whether or not duty was paid upon such previous importation.</p> <p>2. Any product of the United States which is returned after having been advanced in value or improved in condition abroad by any process of manufacture or other means, or any imported article which has been assembled abroad in whole or in part of products of the United States, shall be treated for the purposes of this Act as a foreign article, and, if subject to a duty which is wholly or partly ad valorem, shall be dutiable, except as otherwise prescribed in this part, on its full value determined in accordance with section 402 of this Act. If such product or such article is dutiable at a rate dependent upon its value, the value for the purpose of determining the rate shall be its full value under the said section 402 .</p> <p>3. This part does not apply to animals provided for in item 100.04 of part 1 of schedule 1.</p> <p style="text-align: center;">-----</p> <p>Subpart A. - Articles not Advanced or Improved Abroad</p> <p><u>Subpart A headnotes:</u></p> <p>1. The items in this subpart (except items 804.10 and 804.20) shall not apply to any article --</p> <p>(a) exported with benefit of drawback;</p> <p>(b) of a kind with respect to the importation of which an internal-revenue tax is imposed at the time such article is entered, unless such article was subject to an internal-revenue tax imposed upon production or importation at the time of its exportation from the United States and it shall be proved that such tax was paid before exportation and was not refunded; or</p> <p>(c) manufactured or produced in the United States in a customs bonded warehouse or under item 864.05 -- and exported under any provision of law.</p>				

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Part 1. - Articles Exported and Returned

8 - 1 - A  
800.00 - 801.00

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>2. For the purposes of items 804.10 and 804.20 --</p> <p>(a) when because of the destruction of customs records or for other cause it is impracticable to establish whether drawback was allowed, or the amount allowed, on a returned article, there shall be assessed thereon an amount of duty equal to the estimated drawback and internal-revenue tax which would be allowable or refundable if the imported merchandise used in the manufacture or production of the returned article were dutiable or taxable at the rate applicable to such merchandise on the date of entry, but in no case more than the duty and tax that would apply if the article were wholly of foreign origin;</p> <p>(b) tobacco products and cigarette papers and tubes classifiable under such item may be released from customs custody, without payment of that part of duty attributable to the internal-revenue tax, for return to internal-revenue bond as provided by section 5704(e) <sup>1/</sup> of the Internal Revenue Code of 1954; and</p> <p>(c) in order to facilitate the ascertainment and collection of the duty provided for, the Secretary of the Treasury is authorized to ascertain and specify the amounts of duty equal to drawback or internal-revenue tax which shall be applied to articles or classes or kinds of articles, and to exempt from the assessment of duty articles or classes or kinds of articles with respect to which the collection of such duty involves expense and inconvenience to the Government which is disproportionate to the probable amount of such duty.</p>				
800.00		<p>Products of the United States when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means while abroad.....</p>		Free		Free
	10	Articles exported for temporary use abroad.....	X			
	25	Articles returned temporarily for repair, alteration, processing, or the like, the foregoing to be reexported.....	X			
	35	Other.....	X			
801.00	00	Articles, previously imported, with respect to which the duty was paid upon such previous importation or which were previously entered free of duty pursuant to the Caribbean Basin Economic Recovery Act or title V of the Trade Act of 1974, if (1) reimported, without having been advanced in value or improved in condition by any process of manufacture or other means while abroad, after having been exported under lease or similar use agreements, and (2) reimported by or for the account of the person who imported it into, and exported it from, the United States.....	X.....	Free		Free

<sup>1/</sup> I.R.C. section 5704(e) has been redesignated as section 5704(d). Pub. L. 89-44, 79 Stat. 136.

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Part 1. - Articles Exported and Returned

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8 - 1 - A  
801.10 - 802.50

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1.	Special	2
801.10	00	Articles, previously imported, with respect to which the duty was paid upon such previous importation if (1) exported within three years after the date of such previous importation, (2) reimported without having been advanced in value or improved in condition by any process of manufacture or other means while abroad, (3) reimported for the reason that such articles do not conform to sample or specifications, and (4) reimported by or for the account of the person who imported them into, and exported them from, the United States.....	X.....	Free		Free
801.20	00	Any aircraft engine or propeller, or any part or accessory of either, previously imported, with respect to which the duty was paid upon such previous importation, if (1) reimported without having been advanced in value or improved in condition by any process of manufacture or other means while abroad, after having been exported under loan, lease, or rent to an aircraft owner or operator as a temporary replacement for an aircraft engine being overhauled, repaired, rebuilt, or reconditioned in the United States, and (2) reimported by or for the account of the person who exported it from the United States.....	X.....	Free		Free
		Articles, when returned after having been exported for use temporarily abroad solely for any of the following purposes, if imported by or for the account of the person who exported them:				
802.10	1/	Exhibition, examination, or experimentation, for scientific or educational purposes.....	.....	Free		Free
802.20	1/	Exhibition in connection with any circus or menagerie.....	.....	Free		Free
802.30	1/	Exhibition or use at any public exposition, fair, or conference.....	.....	Free		Free
802.50	1/	Rendition of geophysical or contracting services in connection with the exploration for, or the extraction or development of, natural resources....	.....	Free		Free

1/ See schedule 8 statistical headnote 1.

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8 - 1 - A  
804.10 - 804.20

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
804.10	00	Articles previously exported from the United States which--except for headnote 1 of this subpart--would qualify for free entry under one of the foregoing items and are not otherwise free of duty: Aircraft exported from the United States with benefit of drawback or item 864.05.....	X.....	A duty equal to the duty upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation, and (b) the duty which would have been payable on any articles used in the manufacture or production of such aircraft had they not been entered and exported under item 864.05.		A duty equal to the duty upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation, and (b) the duty which would have been payable on any articles used in the manufacture or production of such aircraft had they not been entered and exported under item 864.05.
804.20	00	Other, except articles excluded by headnote 1(c) of this subpart.....	X.....	A duty (in lieu of any other duty or tax) equal to the sum of any duty and internal-revenue tax imposed upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation of the article, and (b) any internal-revenue tax imposed, at the time such article is entered, upon the importation of like articles not previously exported.		A duty (in lieu of any other duty or tax) equal to the sum of any duty and internal-revenue tax imposed upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation of the article, and (b) any internal-revenue tax imposed, at the time such article is entered, upon the importation of like articles not previously exported.

(1st supp. 6/10/87)

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Part 1. - Articles Exported and Returned

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>Subpart B. - Articles Advanced or Improved Abroad</p> <p><u>Subpart B headnotes:</u></p> <p>1. This subpart shall not apply to any article exported --</p> <p>(a) from continuous customs custody with remission, abatement, or refund of duty;</p> <p>(b) with benefit of drawback;</p> <p>(c) to comply with any law of the United States or regulation of any Federal agency requiring exportation; or</p> <p>(d) after manufacture or production in the United States under item 864.05 of this schedule.</p> <p>2. <u>Articles repaired, altered, processed, or otherwise changed in condition abroad.</u>--The following provisions apply only to items 806.20 and 806.30:</p> <p>(a) The value of repairs, alterations, processing, or other change in condition outside the United States shall be --</p> <p>(i) the cost to the importer of such change; or</p> <p>(ii) if no charge is made, the value of such change,</p> <p>as set out in the invoice and entry papers; except that, if the appraiser concludes that the amount so set out does not represent a reasonable cost or value, then the value of the change shall be determined in accordance with section 402 of this Act.</p> <p>(b) No appraisement of the imported article in its changed condition shall be required unless necessary to a determination of the rate or rates of duty applicable to such article.</p> <p>(c) The duty upon the value of the change in condition shall be at the rate which would apply to the article itself, as an entirety without constructive separation of its components, in its condition as imported if it were not within the purview of this subpart. If the article, as returned to the United States, is subject to a specific or compound rate of duty, such rate shall be converted to the ad valorem rate which when applied to the full value of such article determined in accordance with section 402 of this Act would provide the same amount of duties as the specific or compound rate. In order to compute the duties due, the ad valorem rate so obtained shall be applied to the value of the change in condition made outside the United States.</p>				

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Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>3. <u>Articles assembled abroad with components produced in the United States.</u>--The following provisions apply only to item 807.00:</p> <p>(a) The value of the products of the United States assembled into the imported article shall be --</p> <p>(i) the cost of such products at the time of the last purchase;</p> <p>or</p> <p>(ii) if no charge is made, the value of such products at the time of the shipment for exportation, as set out in the invoice and entry papers; except that, if the appraiser concludes that the amount so set out does not represent a reasonable cost or value, then the value of such products shall be determined in accordance with section 402 or 402a of this Act.</p> <p>(b) The duty on the imported article shall be at the rate which would apply to the imported article itself, as an entirety without constructive separation of its components, in its condition as imported if it were not within the purview of this subpart. If the imported article is subject to a specific or compound rate of duty, the total duties shall be reduced in such proportion as the cost or value of such products of the United States bears to the full value of the imported article.</p> <p>4. No imported article shall be accorded partial exemption from duty under more than one item in this subpart.</p> <p><u>Subpart B statistical headnotes:</u></p> <p>1. For statistically reporting the articles provided for in this subpart the rate of duty for which is derived from a provision elsewhere in these schedules, the citation shall be the 7-digit number provided in this subpart followed by the reporting number of the provision from which such rate is derived. The unit of quantity reported hereunder for such articles shall be the same as the unit of quantity for the provision from which the rate was derived. For example, 10 new automotive compression-ignition engines exported for repairs or alterations and returned to the United States should be entered under item 806.2020 followed by 660.4220, with the quantity being shown as 10 and the value as dutiable value.</p>				



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Part 1. - Articles Exported and Returned

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>2. For articles admitted under item 806.3000 or 807.0000 two values shall be reported--the first immediately following the first 7-digit number of the statistical citation (i.e., 806.3000 or 807.0000) and the second immediately following the reporting number of the provision in schedules 1-7 from which the rate of duty is derived, as follows:</p> <p>(a) For item 806.3000-- (i) the total value of the article less the value of the foreign processing, and (ii) the dutiable value, i.e., the value of the foreign processing, respectively; and (b) For item 807.0000-- (i) the value of the U.S. fabricated components, and (ii) the dutiable value, i.e., the total value of the articles less the value of the U.S. fabricated components, respectively.</p>				
805.00	00	<p>Photographic films and dry plates manufactured in the United States (except motion-picture films to be used for commercial purposes) and exposed abroad, whether developed or not.....</p> <p>Articles returned to the United States after having been exported to be advanced in value or improved in condition by any process of manufacture or other means:</p>	X.....	Free		Free
806.20	<u>1/</u>	Articles exported for repairs or alterations.....	<u>1/</u>	A duty upon the value of the repairs or alterations (see headnote 2 of this subpart)		A duty upon the value of the repairs or alterations (see headnote 2 of this subpart)
	20	Internal combustion engines...dutiable value..	<u>1/</u>			
	40	Other.....dutiable value..	<u>1/</u>			

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1/ See subpart B statistical headnote 1.

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Part 1. - Articles Exported and Returned

8 - 1 - B  
806.30 - 807.00

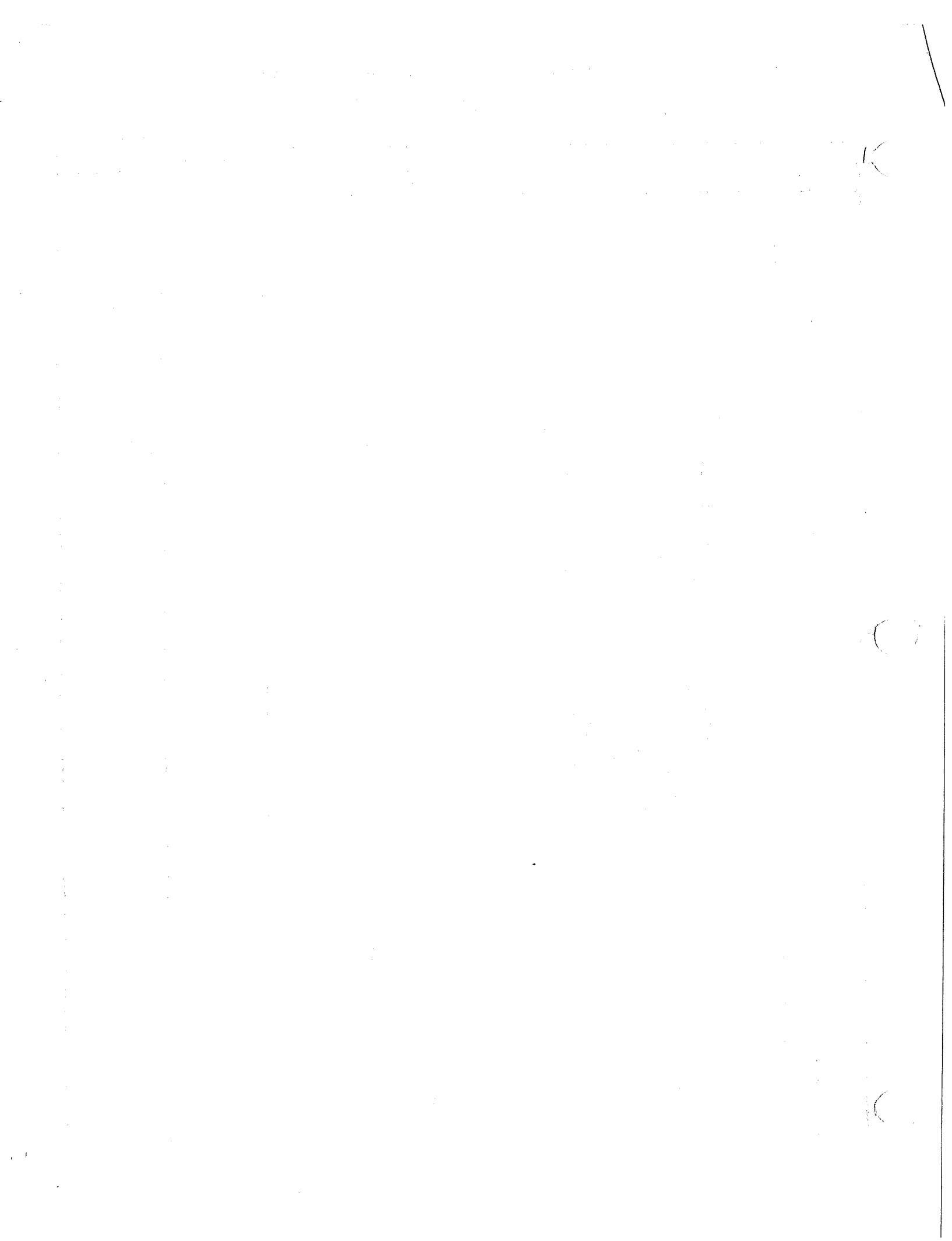
Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
806.30	00 1/	Articles returned to the United States after having been exported, etc. (con.): Any article of metal (except precious metal) manufactured in the United States or subjected to a process of manufacture in the United States, if exported for further processing, and if the exported article as processed outside the United States, or the article which results from the processing outside the United States, is returned to the United States for further processing.....	1/ 2/	A duty upon the value of such processing outside the United States (see headnote 2 of this subpart)	Free (I) ①	A duty upon the value of such processing outside the United States (see headnote 2 of this subpart)
807.00		Articles assembled abroad in whole or in part of fabricated components, the product of the United States, which (a) were exported in condition ready for assembly without further fabrication, (b) have not lost their physical identity in such articles by change in form, shape, or otherwise, and (c) have not been advanced in value or improved in condition abroad except by being assembled and except by operations incidental to the assembly process such as cleaning, lubricating, and painting.....	.....	A duty upon the full value of the imported article, less the cost or value of such products of the United States (see headnote 3 of this subpart)		A duty upon the full value of the imported article, less the cost or value of such products of the United States (see headnote 3 of this subpart)
	10 1/	Articles eligible pursuant to bilateral textile agreements for entry under a Special Access Program and entered in compliance with procedures established by the Committee for the Implementation of Textile Agreements (CITA).....	1/ 2/			
	50 1/	Other.....	1/ 2/			

1/ See subpart B statistical headnote 1.  
2/ See subpart B statistical headnote 2.

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Part 1. - Articles Exported and Returned

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>Subpart C. - Substantial Containers or Holders</p> <p><u>Subpart C headnotes:</u></p> <p>1. This subpart covers only substantial containers and holders which are of the usual or ordinary types used in the shipment or transportation of goods and which are reusable for such purposes and subject to treatment as imported articles (see general headnote 6(a) and (b)(ii)), and also covers certain repair components, accessories and equipment.</p> <p>2. This subpart does not apply to any container or holder -- (a) exported with benefit of drawback and returned empty; or (b) manufactured or produced in the United States in a customs bonded warehouse or under item 864.05 of this schedule and exported under any provision of law.</p> <p>3. In order to facilitate the prompt clearance at ports of entry of substantial containers and holders provided for in this subpart, the Secretary of the Treasury is authorized -- (a) to permit the admission thereof without entry if readily identifiable as meeting the conditions of free entry set forth in this subpart; and (b) to permit any duties thereon to be paid cumulatively from time to time either before or after their importation when conditions exist which permit adequate customs controls to be maintained.</p>				
808.00	1/	<p>Substantial containers and holders, if products of the United States (including shooks and staves of United States production when returned as boxes or barrels containing merchandise), or if of foreign production and previously imported and duty (if any) thereon paid, or if of a class specified by the Secretary of the Treasury as instruments of international traffic, repair components for containers of foreign production which are instruments of international traffic, and accessories and equipment for such containers, whether the accessories and equipment are imported with a container to be reexported separately or with another container, or imported separately to be reexported with a container...</p>	.....	Free		Free
		<p>1/ See schedule 8 statistical headnote 1.</p>				



TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 2. - Personal Exemptions

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>PART 2. - PERSONAL EXEMPTIONS</p> <p><u>Part 2 headnote:</u></p> <p>1. Any article exempted under this part from the payment of duty shall be exempt also from the payment of any internal-revenue tax imposed upon or by reason of importation.</p> <hr/> <p>Subpart A. - Residents and Nonresidents</p> <p><u>Subpart A headnote:</u></p> <p>1. If --</p> <p>(a) any jewelry or similar articles of personal adornment having an aggregate value of \$300 or more which have been exempted from duty under item 812.10 is sold within 3 years after the date of importation, or</p> <p>(b) any article which has been exempted from duty under item 812.30 is sold within 1 year after the date of importation, or</p> <p>(c) any automobile exempted from duty under item 813.25 is used otherwise than for the purpose therein expressed or is not returned abroad within the time and manner prescribed by the Secretary of the Treasury,</p> <p>without prior payment to the United States of the duty which would have been payable at the time of entry if the article had been entered without the benefit of any of these items, such article, or its value (to be recovered from the importer), shall be subject to forfeiture. An article sold pursuant to a judicial order or in liquidation of the estate of a decedent shall not be subject to the provisions of this note.</p> <p>2. In the case of persons arriving from a contiguous country which maintains a free zone or free port, if the Secretary of the Treasury deems it necessary in the public interest and to facilitate enforcement of the requirement that the exemption in item 813.31 shall apply only to articles acquired as an incident of the foreign journey, he shall prescribe by regulation or instruction, the application of which may be restricted to one or more ports of entry, that such exemption shall be allowed only to residents who have remained beyond the territorial limits of the United States for not less than a specified period, not to exceed 24 hours, and, after the expiration of 90 days after the date of such regulation or instruction, allowance of the said exemption shall be subject to the limitations so prescribed.</p>				

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Part 2. - Personal Exemptions

8 - 2 - A  
810.10 - 812.20

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>3. A person arriving in the United States -- (a) on duty as an employee of a vessel, vehicle, or aircraft, engaged in international traffic, or (b) from a trip during which he was so employed shall not be entitled to the exemptions provided for in this subpart (other than those in item 814.00), unless he is permanently leaving such employment without the intention of resuming it on the same or another carrier.</p>				
810.10	1/	<p>Articles imported by or for the account of any person arriving in the United States from a foreign country: Books, libraries, usual and reasonable furniture, and similar household effects, if actually used abroad by him or by him and his family not less than one year, and not intended for any other person, or for sale.....</p>	.....	Free		Free
810.20	1/	<p>Professional books, implements, instruments, and tools of trade, occupation, or employment, which have been taken abroad by him or for his account.....</p>	.....	Free		Free
811.10	1/	<p>Articles by or for the account of any person emigrating from a foreign country to the United States: Professional books, implements, instruments, and tools of trade, occupation, or employment (not including theatrical scenery, properties, or apparel, and not including articles for use in any manufacturing establishment, for any other person, or for sale), owned and used by him abroad.....</p>	.....	Free		Free
812.10	1/	<p>Articles imported by or for the account of any person arriving in the United States who is not a returning resident thereof: Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects; all the foregoing, if actually owned by and in the possession of such person abroad at the time of or prior to his departure for the United States, and if appropriate for his own personal use and intended only for such use and not for any other person nor for sale.....</p>	.....	Free		Free
812.20	1/	<p>Not over 50 cigars, or 200 cigarettes, or 2 kilograms of smoking tobacco, or a proportionate amount of each, and not over 1 liter of alcoholic beverages, when brought in by an adult nonresident for his own consumption.....</p>	.....	Free		Free

1/ See schedule 8 statistical headnote 1.

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Part 2. - Personal Exemptions

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
812.25	<u>1/</u>	Articles imported by or for the account of any person arriving in the United States, etc. (con.): Not exceeding \$100 in value of articles (not including alcoholic beverages and cigarettes but including not more than 100 cigars) accompanying such person to be disposed of by him as bona fide gifts, if such person has not claimed an exemption under this item 812.25 within the 6 months immediately preceding his arrival and he intends to remain in the United States for not less than 72 hours.....	.....	Free		Free
812.30	<u>1/</u>	Automobiles, trailers, aircraft, motorcycles, bicycles, baby carriages, boats, horse-drawn conveyances, horses, and similar means of transportation, and the usual equipment accompanying the foregoing; any of the foregoing imported in connection with the arrival of such person and to be used in the United States only for the transportation of such person, his family and guests, and such incidental carriage of articles as may be appropriate to his personal use of the conveyance.....	.....	Free		Free
812.40	<u>1/</u>	Not exceeding \$200 in value of articles (including not more than 4 liters of alcoholic beverages) accompanying such a person who is in transit to a place outside United States customs territory and who will take the articles with him to such place.....	.....	Free		Free
813.10	<u>1/</u>	Articles imported by or for the account of any person arriving in the United States who is a returning resident thereof (including American citizens who are residents of American Samoa, Guam, or the Virgin Islands of the United States): All personal and household effects taken abroad by him or for his account.....	.....	Free		Free
813.15	<u>1/</u>	Articles of metal (including medals, trophies, and prizes), bestowed upon him abroad, as honorary distinctions, by foreign countries or citizens of foreign countries.....	.....	Free		Free
813.20	<u>1/</u>	Game animals (including birds and fish) killed abroad by him and imported by him for non-commercial purposes.....	.....	Free		Free
813.25	<u>1/</u>	Automobiles rented by any resident of the United States while abroad and imported for the transportation of such resident, his family, and guests, and such incidental carriage of articles as may be appropriate to his personal use of the automobile.....	.....	Free, for such temporary periods as the Secretary of the Treasury by regulation may prescribe		Free, for such temporary periods as the Secretary of the Treasury by regulation may prescribe

1/ See schedule 8 statistical headnote 1.

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Part 2. - Personal Exemptions

8 - 2 - A  
813.30 - 814.00

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
813.30	1/	<p>Articles imported by or for the account of any person arriving in the United States, etc. (con.): Other articles, acquired abroad as an incident of the journey from which the person is returning if such person arrives from the Virgin Islands of the United States or from a contiguous country which maintains a free zone or free port, or arrives from any other country after having remained beyond the United States for a period of not less than 48 hours, for his personal or household use, but not imported for the account of any other person nor intended for sale, if declared in accordance with regulations of the Secretary of the Treasury and if such person has not claimed an exemption under item 813.30 or 813.31 within 30 days preceding his arrival, and does not claim an exemption under the other item on his arrival:</p> <p>Articles, accompanying a person, not over \$400 in aggregate fair retail value in the country of acquisition, including (but only in the case of an individual who has attained the age of 21) not more than 1 liter of alcoholic beverages and including not more than 200 cigarettes and 100 cigars.....</p>	.....	Free		Free
813.31	1/	<p>Articles whether or not accompanying a person, not over \$800 in aggregate fair market value in the country of acquisition, including--</p> <p>(a) but only in the case of an individual who has attained the age of 21, not more than 5 liters of alcoholic beverages, not more than 1 liter of which shall have been acquired elsewhere than in American Samoa, Guam, or the Virgin Islands of the United States, and not more than 4 liters of which shall have been produced elsewhere than in such insular possessions, and</p> <p>(b) not more than 1,000 cigarettes, not more than 200 of which shall have been acquired elsewhere than in such insular possessions, and not more than 100 cigars,</p> <p>if such person arrives directly or indirectly from such insular possessions, not more than \$400 of which shall have been acquired elsewhere than in such insular possessions (but this item does not permit the entry of articles not accompanying a person which were acquired elsewhere than in such insular possessions).....</p>	.....	Free		Free
813.40	1/	<p>Any article imported to replace a like article of comparable value previously exempted from duty under item 813.31, if the article previously exempted shall have been exported, under such supervision as the Secretary may prescribe, within 60 days after its importation because it was found by the importer to be unsatisfactory.....</p>	.....	Free		Free
814.00	1/	<p>Articles (including not over 50 cigars, or 300 cigarettes, or 2 kilograms of smoking tobacco, or a proportionate amount of each, and not over 1 liter of alcoholic beverages), reasonable and appropriate, and intended exclusively, for the bona fide personal use of, and (except for articles consumed in use) to be taken out of the United States by, any person arriving in the United States who is leaving a vessel, vehicle, or aircraft, engaged in international traffic, on which he is employed, with the intention of resuming such employment.....</p>	.....	Free		Free

1/ See schedule 8 statistical headnote 1.



TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
Part 2. - Personal Exemptions

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
815.00	1/	Personal and household effects, not stock in trade, the title to which at the time of importation is in the estate of a citizen of the United States who died abroad.....	.....	Free		Free
		Subpart B. - United States Personnel and Evacuees				
817.00	1/	The personal and household effects (with such limitation on the importation of alcoholic beverages and tobacco products as the Secretary of the Treasury may prescribe) of any person in the service of the United States who returns to the United States upon the termination of assignment to extended duty (as defined in regulations issued in connection with this provision) at a post or station outside the customs territory of the United States, or of returning members of his family who have resided with him at such post or station, or of any person evacuated to the United States under Government orders or instructions.....	.....	Free		Free
		Subpart C. - Personnel of Foreign Governments and International Organizations; Distinguished Visitors				
		<u>Subpart C headnotes:</u>				
		1. The term "baggage and effects", as used in this subpart, includes all articles which were in the possession abroad, and are being imported in connection with the arrival, of a person and which are intended for his bona fide personal or household use, but does not include articles imported as an accommodation to others or for sale or other commercial use.				
		2. The privileges of item 821.00 are limited to such personal effects and equipment as are necessary for the occasion and temporary visit, and are to be exported no later than 30 days after the conclusion of the public demonstration.				
		3. The term "articles entered for the personal or family use", as used in this subpart, does not include articles imported as an accommodation to others or for sale or other commercial use.				
		4. The privileges provided for in this subpart for representatives, officers, employees, and members of the armed forces, of foreign governments, their families, suites, and servants, shall be accorded only if their government grants reciprocal privileges to United States personnel of comparable status.				

1/ See schedule 8 statistical headnote 1.

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

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SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
Part 2. - Personal Exemptions

8 - 2 - C  
820.10 - 821.00

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
820.10	<u>1/</u>	Baggage and effects of the following persons who are aliens: Upon the request of the Department of State, ambassadors, ministers, charge d'affaires, secretaries, counselors, attaches, and other representatives, officers and employees of foreign governments, accredited to the United States or en route to or from other countries to which accredited, and their immediate families, suites, and servants.....	Free		Free	
820.20	<u>1/</u>	Upon the request of the Department of State, diplomatic couriers of foreign governments.....	Free		Free	
820.30	<u>1/</u>	Upon the request of the Department of State, representatives of foreign governments in or to, and officers and employees of, organizations designated by the President of the United States as public international organizations pursuant to section 1 of the International Organizations Immunities Act (22 U.S.C. 288), and their immediate families, suites, and servants.....	Free		Free	
820.40	<u>1/</u>	Persons on duty in the United States as members of the armed forces of any foreign country, and their immediate families.....	Free		Free	
820.50	<u>1/</u>	Upon the request of the Department of State, persons designated by the Department of State as high officials of foreign governments or distinguished foreign visitors, and their immediate families.....	Free		Free	
820.60	<u>1/</u>	Upon the request of the Department of State, persons designated pursuant to statute or pursuant to treaties ratified by the United States Senate.....	Free		Free	
821.00	<u>1/</u>	Upon the request of the Department of State, personal effects and equipment of groups or delegations of foreign residents arriving in the United States on goodwill visits of short duration to participate in patriotic celebrations, festivals, and other demonstrations of public interest and which will be exported or destroyed at the conclusion of the visit.....	Free		Free	

1/ See schedule 8 statistical headnote 1.

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
Part 2. - Personal Exemptions

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8 - 2 - G, D  
822.10 - 828.00

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
822.10	<u>1/</u>	Articles entered for the personal or family use of the following persons who are aliens on duty in the United States: Upon the request of the Department of State, ambassadors, ministers, charge d'affaires, secretaries, counselors, and attaches of foreign embassies and legations.....	.....	Free		Free
822.20	<u>1/</u>	Members of the armed forces of any foreign country.....	.....	Free		Free
822.30	<u>1/</u>	Upon the request of the Department of State, other representatives, officers, and employees of foreign governments.....	.....	Free		Free
822.40	<u>1/</u>	Upon the request of the Department of State, persons designated pursuant to statute or pursuant to treaties ratified by the United States Senate.....	.....	Free		Free
Subpart D. - Other Personal Exemptions						
825.00	<u>1/</u>	Artificial limbs and limb braces imported solely for the personal use of a specified person and not for sale otherwise than for the use of such person.....	.....	Free		Free
826.10	<u>1/</u>	Articles for the blind: Books, music, and pamphlets, in raised print, used exclusively by or for them.....	.....	Free		Free
826.20	<u>1/</u>	Braille tablets, cubarithms, and special apparatus, machines, presses, and types for their use or benefit exclusively.....	.....	Free		Free
827.00	<u>1/</u>	Articles of metal (including medals, trophies, and prizes), for bestowal on persons in the United States, as honorary distinctions, by foreign countries or citizens of foreign countries.....	.....	Free		Free
828.00	<u>1/</u>	Upon the request of the Department of State, articles from citizens of foreign countries for presentation to the President or Vice President of the United States.....	.....	Free		Free

1/ See schedule 8 statistical headnote 1.

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TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
Part 3. - Governmental Importations

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
PART 3. - GOVERNMENTAL IMPORTATIONS						
Subpart A. - United States Government						
<u>Subpart A headnote:</u>						
1. With respect to item 837.00, the return of materials from space by the National Aeronautics and Space Administration shall not be considered an importation, and an entry of such materials shall not be required.						
<u>Subpart A statistical headnote:</u>						
1. For any article classifiable under item 832.00, 833.00, 834.00, or 836.00, the statistical reporting number shall consist of the 7-digit number provided therefor in this subpart followed by the reporting number for the provision which would have applied to such article if it were not classifiable in this subpart, and the unit of quantity to be reported is the unit shown for such article in such other provision. For example, 10 military airplanes imported as emergency war materials should be entered under item 832.0000 followed by 694.6600 with the quantity being shown as 10.						
Articles for the use of any agency of the United States Government:						
830.00	00	Engravings, etchings, photographic prints, whether bound or unbound, recorded video tapes, and exposed photographic films (including motion-picture films) whether or not developed.....	X.....	Free		Free
Articles for the Department of State:						
831.00	00	Sound recordings and recorded video tapes for use by it in the program authorized by the United States Information and Educational Exchange Act of 1948 (22 U.S.C. 1431-1479).....	X.....	Free		Free
Articles for military departments:						
832.00	00 1/	Materials certified to the Commissioner of Customs by the authorized procuring agencies to be emergency war material purchased abroad.....	1/	Free		Free
Articles for the General Services Administration:						
833.00	00 1/	Materials certified by it to the Commissioner of Customs to be strategic and critical materials procured under the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98-98h).....	1/	Free		Free
Articles for the Atomic Energy Commission:						
834.00	00 1/	Materials certified by it to the Commissioner of Customs to be source materials the entry of which is necessary in the interest of the common defense and security.....	1/	Free		Free
Articles for the use of the Department of Agriculture or of the United States Botanic Garden:						
835.00	00	Plants, seeds, and all other material for planting.....	X.....	Free		Free
<u>1/</u> See subpart A statistical headnote 1.						

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS

Part 3. - Governmental Importations

8 - 3 - A, B  
836.00 - 841.20

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
836.00	00 <u>1/</u>	Articles for the Commodity Credit Corporation: Materials certified by it to the Commissioner of Customs to be strategic materials acquired by that agency as a result of barter or exchange of agricultural commodities or products.....	<u>1/</u>	Free		Free
837.00		Articles for the National Aeronautics and Space Administration and articles (other than communications satellites and parts thereof) imported to be launched into space under launch services agreements with the National Aeronautics and Space Administration: Materials certified by it to the Commissioner of Customs to be imported to be launched into space, spare parts, or necessary and uniquely associated support equipment for use in connection with a launch into space.....	.....	Free		Free
Subpart B. - Foreign Governments and International Organizations						
<u>Subpart B headnotes:</u>						
1. Any article exempted under this subpart from the payment of duty shall be exempt also from the payment of any internal-revenue tax imposed upon or by reason of importation.						
2. The term " <u>public international organization</u> ", as used in this subpart, means an organization so designated by the President pursuant to section 1 of the International Organizations Immunities Act (22 U.S.C. 288).						
840.00	<u>2/</u>	Public documents (including exposed and developed motion picture and other films, recorded video tapes, and sound recordings) issued essentially at the instance and expense of a foreign government, of a political subdivision of a foreign country, or of an international organization the membership of which includes two or more foreign countries.....	.....	Free		Free
841.10	<u>2/</u>	Articles for foreign governments on a reciprocal basis, and for public international organizations: Upon the request of the Department of State, office supplies and equipment and other articles for the official use of representatives of foreign governments, or of personnel of public international organizations, on duty in the United States.....	.....	Free		Free
841.20	<u>2/</u>	Articles for the official use of members of the armed forces of any foreign country on duty in the United States.....	.....	Free		Free

1/ See subpart A statistical headnote 1.  
2/ See schedule 8 statistical headnote 1.

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
Part 3. - Governmental Importations

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
842.10	<u>1/</u>	Upon the request of the Department of State, articles (other than communications satellites and parts thereof) which are the property of a foreign government or of a public international organization: Articles which, while in the United States, will remain the property of such government or of such organization and will be used only in connection with non-commercial functions of such government or of such organization, including exhibitions which are sponsored by or participated in by such government or such organization and which are not commercial in character or connected with commercial undertakings.....	.....	Free		Free
842.20	<u>1/</u>	Prosthetic appliances furnished by a foreign government to former members of its armed forces who reside in the United States.....	.....	Free		Free
842.30	<u>1/</u>	Headstones furnished by a foreign government for graves of its war veterans buried in the United States.....	.....	Free		Free
842.40	<u>1/</u>	Articles for presentation as gifts to the United States Government, to any State or local government, or to any public institution organized in the United States.....	.....	Free		Free
842.50	<u>1/</u>	Printed matter, not containing advertising matter, for free distribution.....	.....	Free		Free

1/ See schedule 8 statistical headnote 1.

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TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 4. - Importations of Religious, Educational, Scientific,  
 and Other Institutions

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>PART 4. - IMPORTATIONS OF RELIGIOUS, EDUCATIONAL, SCIENTIFIC, AND OTHER INSTITUTIONS</p> <p>Part 4 headnotes:</p> <p>1. Except as provided in items 850.50, 852.20, 854.20, 854.30, and 854.40, or as otherwise provided for in this headnote, the articles covered by this part must be exclusively for the use of the institutions involved, and not for distribution, sale, or other commercial use within 5 years after being entered. Articles admitted under any items in this part may be transferred from an institution specified with respect to such articles to another such institution, or may be exported or destroyed under customs supervision, without duty liability being incurred. However, if any such article (other than an article provided for in item 850.50 or 852.20) is transferred other than as provided by the preceding sentence, or is used for commercial purposes, within 5 years after being entered, the institution for which such article was entered shall promptly notify customs officers at the port of entry and shall be liable for the payment of duty on such article in an amount determined on the basis of its condition as imported and the rate applicable to it (determined without regard to this part) when entered. If, with a view to a transfer (other than a transfer permitted by the second sentence) or the use for commercial purposes of an instrument or apparatus, a repair component admitted under item 851.65 has been assembled into such instrument or apparatus, such component shall, for purposes of the preceding sentence, be treated as a separate article.</p> <p>2. The term "regalia" as used in this part (items 850.40 and 851.30) embraces only such insignia of rank or office, emblems, or other articles as may be worn upon the person or borne in the hand during public exercises of the institution, and does not include articles of furniture or fixtures, nor regular wearing apparel, nor personal property of individuals.</p> <p>3. Architectural, engineering, industrial, or commercial drawings and plans, and reproductions thereof, are not covered by this part unless they are intended solely for exhibition or for educational use under item 851.10 (see part 5 of schedule 2).</p> <p>4. Painted, colored, or stained glass windows, and parts thereof, not covered by item 850.30 are provided for in part 3B of schedule 5.</p> <p>5. Part 5B of this schedule contains provisions under which certain institutions may import articles free of duty for permanent exhibition under bond.</p>				

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 4. - Importations of Religious, Educational, Scientific,  
 and Other Institutions

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>6. (a) The term "instruments and apparatus" (item 851.60) embraces only instruments and apparatus provided for in --</p> <p>(i) schedule 5: items 535.21-.27 and subpart E of part 2; and items 547.53 and 547.55 and subpart D of part 3;</p> <p>(ii) schedule 6: subpart G of part 3; subparts A and F and items 676.15, 676.20, and 678.50 of part 4; part 5; and items 694.16, 694.50, 694.63, and 696.60 of part 6; and</p> <p>(iii) schedule 7: part 2 (except subpart G); and items 790.59-.62 of subpart A of part 13;</p> <p>but the term does not include materials or supplies, nor does it include ordinary equipment for use in building construction or maintenance or for use in supporting activities of the institution such as its administrative offices or its eating or religious facilities.</p> <p>(b) An institution desiring to enter an article under item 851.60 shall make application therefor to the Secretary of the Treasury including therein (in addition to such other information as may be prescribed by regulation) a description of the article, the purposes for which the instrument or apparatus is intended to be used, the basis for the institution's belief that no instrument or apparatus of equivalent scientific value for such purposes is being manufactured in the United States, and a statement that either the institution has already placed a bona fide order for the instrument or apparatus or has a firm intention, in the event of favorable action on its application, to place such an order on or before the final day specified in paragraph (d) of this headnote for the placing of an order. If the application is made in accordance with the applicable regulations, the Secretary of the Treasury shall promptly forward copies thereof to the Secretary of Commerce and to the Secretary of Health, Education, and Welfare. If, at any time while its application is under consideration by the Secretary of Commerce or by the Court of Customs and Patent Appeals on appeal from a finding by him, an institution cancels an order for the instrument or apparatus to which its application relates or ceases to have a firm intention to order such instrument or apparatus, it shall promptly so notify the Secretary of Commerce or such Court, as the case may be.</p>				

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 4. - Importations of Religious, Educational, Scientific,  
 and Other Institutions

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>(c) Upon receipt of the application the Secretary of Commerce shall, by publication in the <u>Federal Register</u>, afford interested persons and other Government agencies reasonable opportunity to present their views with respect to the question whether an instrument or apparatus of equivalent scientific value for the purposes for which the article is intended to be used is being manufactured in the United States. After considering any views presented pursuant to this paragraph, including any written advice from the Secretary of Health, Education, and Welfare, the Secretary of Commerce shall determine whether an instrument or apparatus of equivalent scientific value to such article, for the purposes for which the instrument or apparatus is intended to be used, is being manufactured in the United States. Each finding by the Secretary of Commerce under this paragraph shall be promptly reported to the Secretary of the Treasury and to the applicant institution. Each such finding shall be published in the <u>Federal Register</u>, with a statement of the reasons therefor, on or before the ninetieth day following the date on which the application was made to the Secretary of the Treasury in accordance with applicable regulations.</p> <p>(d) Item 851.60 shall not apply with respect to any instrument or apparatus unless a bona fide order therefor has been placed, by the institution making the application under this headnote, on or before the sixtieth day following the day on which a finding of the Secretary of Commerce favorable to the institution has become final and conclusive.</p> <p>(e) Within 20 days after the publication in the <u>Federal Register</u> of a finding by the Secretary of Commerce under paragraph (c) of this headnote, an appeal may be taken from said finding only upon a question or questions of law and only to the United States Court of Customs and Patent Appeals --</p> <p>(i) by the institution which made the application under paragraph (b) of this headnote,</p> <p>(ii) by a person who, in the proceeding which led to such finding, represented to the Secretary of Commerce in writing that he manufactures in the United States an instrument or apparatus of equivalent scientific value for the purposes for which the article to which the application relates is intended to be used,</p> <p>(iii) by the importer thereof, if the article to which the application relates has been entered at the time the appeal is taken, or</p> <p>(iv) by an agent of any of the foregoing.</p> <p>Any appeal under this paragraph shall receive a preference over all other matters before the Court and shall be heard and determined as expeditiously as the Court considers to be practicable. The judgment of the Court shall be final.</p> <p>(f) The Secretary of the Treasury and the Secretary of Commerce may prescribe joint regulations to carry out their functions under this headnote.</p>				

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 4. - Importations of Religious, Educational, Scientific,  
 and Other Institutions

8 - 4 --  
 850.10 - 851.10

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
850.10	00	Articles imported for the use of an institution established solely for religious purposes: Drawings, engravings, etchings, lithographs, woodcuts, sound recordings, recorded video tapes, and photographic and other prints, all the foregoing whether bound or unbound, and exposed photographic films (including motion-picture films) whether or not developed.....	X.....	Free		Free
850.30	00	Painted, colored, or stained glass windows and parts thereof, all the foregoing valued over \$15 per square foot and designed by, and produced by or under the direction of, a professional artist.....	Sq. ft..	Free		Free
850.40	00	Regalia.....	X.....	Free		Free
850.50	00	Handwoven fabrics, to be used by the institution in making religious vestments for its own use or for sale.....	X.....	Free		Free
850.70	00	Articles imported for the use of an institution organized and operated for religious purposes, including cemeteries, schools, hospitals, orphanages, and similar nonprofit activities staffed and controlled by such institution: Altars, pulpits, communion tables, baptismal fonts, shrines, mosaics, iconostases, or parts, appurtenances, or adjuncts of any of the foregoing, whether to be physically joined thereto or not, and statuary (except granite or marble cemetery headstones, granite or marble grave markers, and granite or marble feature memorials, and except casts of plaster of Paris, or of compositions of paper or papier-mache).....	X.....	Free		Free
851.10	00	Articles imported for the use of any public library, any other public institution, or any nonprofit institution established for educational, scientific, literary, or philosophical purposes, or for the encouragement of the fine arts: Drawings and plans, reproductions thereof, engravings, etchings, lithographs, woodcuts, globes, sound recordings, recorded video tapes, and photographic and other prints, all the foregoing whether bound or unbound, and exposed photographic films (including motion-picture films) whether or not developed.....	X.....	Free		Free

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 4. - Importations of Religious, Educational, Scientific,  
 and Other Institutions

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
851.15	00	Articles imported for the use of any public library, any other public institution, or any nonprofit institution established for educational, scientific, literary, or philosophical purposes, or for the encouragement of the fine arts (con.): Letters, numbers, and other symbols; number cards and other arithmetical materials; printed matter; blocks and other dimensional shapes; geometrical figures, plane or solid; geographical globes; tuned bells and basic materials for understanding music; model articles and figures of animate objects; puzzles and games; flags; dressing frames; dummy clocks; bottles, boxes, and other containers or holders; all the foregoing, whether or not in sets, fabricated to specification and designed for the classroom instruction of children; and containers or holders fabricated to specification and designed for the storage of such instructional articles when not in use.....	X.....	Free		The column 2 rate applicable in the absence of this item
851.20	00	Sculptures and statuary.....	X.....	Free		Free
851.30	00	Regalia.....	X.....	Free		Free
851.40	00	Any textile machine or machinery, or part thereof, solely for the instruction of students.....	X.....	Free		Free
851.50	00	Patterns and models exclusively for exhibition or educational use at any such institution.....	X.....	Free		Free
851.60	00	Articles entered for the use of any nonprofit institution, whether public or private, established for educational or scientific purposes: Instruments and apparatus, if no instrument or apparatus of equivalent scientific value for the purposes for which the instrument or apparatus is intended to be used is being manufactured in the United States (see headnote 6 to this part).....	X.....	Free		Free
851.65	00	Repair components for instruments or apparatus admitted under item 851.60.....	X.....	Free		Free
852.20	00	Wild animals (including birds and fish) imported for use, or for sale for use, in any scientific public collection for exhibition for scientific or educational purposes.....	X.....	Free		Free
853.10	00	Articles imported for the use of an institution established to encourage the saving of human life: Lifeboats and life-saving apparatus.....	X.....	Free		Free
854.10	00	Articles imported for the use of any nonprofit institution, whether public or private, established for educational, scientific, or therapeutic purposes: Apparatus utilizing any radioactive substance in medical diagnosis or therapeutic treatment, including the radioactive material itself when contained in the apparatus as an integral element thereof, and parts or accessories of any of the foregoing.....	X.....	Free		Free

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

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SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 4. - Importations of Religious, Educational, Scientific,  
 and Other Institutions

8 - 4 --  
 854.20 - 854.40

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
854.20	00	Cellulosic plastics materials imported for use in artificial kidney machines or apparatus by a hospital or by a patient pursuant to prescription of a physician.....	X.....	Free		The column 2 rate applicable in the absence of this item
854.30	00	Prayer shawls, bags for the keeping of prayer shawls, and headwear of a kind used for public or private religious observances, whether or not any of the foregoing is imported for the use of a religious institution.....	X.....	Free		Free
854.40	00	Scrolls or tablets of wood or paper, commonly known as Gohonzon, imported for use in public or private religious observances, whether or not any of the foregoing is imported for the use of a religious institution.....	X.....	Free		Free

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 5. - Samples; Articles Admitted Free of Duty Under Bond

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
PART 5. - SAMPLES; ARTICLES ADMITTED FREE OF DUTY UNDER BOND  Subpart A. - Samples for Soliciting Orders  <u>Subpart A headnotes:</u>  1. Any article exempted under this subpart from the payment of duty shall be exempt also from the payment of any internal-revenue tax imposed upon or by reason of importation and from the labeling requirements of the Federal Alcohol Administration Act and chapter 52 of the Internal Revenue Code of 1954.  2. The provisions of item 860.10 or 860.20 apply to not more than one sample of each beverage product, or of each tobacco product, cigarette paper, or cigarette tube, respectively, admitted during any calendar quarter for the use of each person importing alcoholic beverages, tobacco products, cigarette papers, or cigarette tubes in commercial quantities.						
860.10	1/	Alcoholic beverage samples (each sample containing not more than 300 milliliters if a malt beverage, not more than 150 milliliters if a wine, and not more than 100 milliliters if any other alcoholic beverage) to be used in the United States only for soliciting orders by persons importing alcoholic beverages in commercial quantities.....	.....	Free		Free
860.20	1/	Samples of tobacco products, and cigarette papers and tubes (each sample consisting of not more than (a) 3 cigars, (b) 3 cigarettes, (c) 3.5 grams of tobacco, (d) 3.5 grams of snuff, (e) 3 cigarette tubes, or (f) 25 cigarette papers) to be used in the United States only for soliciting orders by persons importing tobacco products, cigarette papers, or cigarette tubes in commercial quantities.....	.....	Free		Free
860.30	1/	Any sample (except samples covered by item 860.10 or 860.20), valued not over \$1 each, or marked, torn, perforated, or otherwise treated so that it is unsuitable for sale or for use otherwise than as a sample, to be used in the United States only for soliciting orders for products of foreign countries.....	.....	Free		Free

1/ See schedule 8 statistical headnote 1.

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SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
Part 5. - Samples; Articles Admitted Free of Duty Under Bond

8 - 5 - B  
862.10 - 862.20

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		Subpart B. - Articles for Permanent Exhibition Under Bond				
		<p><u>Subpart B headnotes:</u></p> <p>1. The provisions of this subpart do not apply to articles intended for sale or for any purpose other than exhibition or erecting a public monument, nor do they apply to any institution or society engaged in or connected with business of a private or commercial character. Articles admitted under item 862.10 may be transferred from an organization specified therein to another such organization, or temporarily to a commercial gallery or other premises, for exhibition and not for sale.</p> <p>2. Prior to the release of articles under item 862.10 or 862.20, bond shall be given for the payment of lawful duties which may accrue should any of the articles be sold, transferred, or used contrary to the provisions of this subpart within 5 years after the date of entry hereunder, and such articles shall be subject at any time within such 5-year period to examination and inspection by customs officers. Surety on such bonds may be waived in the discretion of the Secretary of the Treasury.</p>				
862.10	00	Articles imported for exhibition by any institution or society established for the encouragement of agriculture, arts, education, or science, or for such exhibition by any State or for a municipal corporation.....	X.....	Free, under bond, as prescribed in headnote 2		Free, under bond, as prescribed in headnote 2
862.20	00	Articles imported by any institution, society, or State, or for a municipal corporation, for the purpose of erecting a public monument.....	X.....	Free, under bond, as prescribed in headnote 2		Free, under bond, as prescribed in headnote 2



TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 5. - Samples; Articles Admitted Free of Duty Under Bond

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>Subpart C. - Articles Admitted Temporarily Free of Duty Under Bond</p> <p><u>Subpart C headnotes:</u></p> <p>1. (a) The articles described in the provisions of this subpart, when not imported for sale or for sale on approval, may be admitted into the United States without the payment of duty, under bond for their exportation within 1 year from the date of importation, which period, in the discretion of the Secretary of the Treasury, may be extended, upon application, for one or more further periods which, when added to the initial 1 year, shall not exceed a total of 3 years, except that (1) articles imported under item 864.75 shall be admitted under bond for their exportation within 6 months from the date of importation and such 6-months period shall not be extended, and (2) in the case of professional equipment and tools of trade admitted into the United States under item 864.50 which have been seized (other than by seizure made at the suit of private persons), the requirement of re-exportation shall be suspended for the duration of the seizure. For purposes of this headnote, an aircraft engine or propeller, or any part or accessory of either, imported under item 864.05, which is removed physically from the United States as part of an aircraft departing from the United States in international traffic shall be treated as exported.</p> <p>(b) For articles admitted into the United States under item 864.50, entry shall be made by the non-resident importing the articles or by an organization represented by the nonresident which is established under the laws of a foreign country or has its principal place of business in a foreign country.</p> <p>2. Merchandise may be admitted into the United States under item 864.05 only on condition that --</p> <p>(a) such merchandise will not be processed into an article manufactured or produced in the United States if such article is --</p> <p>(i) alcohol, distilled spirits, wine, beer, or any dilution or mixture of any or all of the foregoing;</p> <p>(ii) a perfume or other commodity containing ethyl alcohol (whether or not such alcohol is denatured), or</p> <p>(iii) a product of wheat; and</p> <p>(b) if any processing of such merchandise results in an article (other than an article described in (a) of this headnote) manufactured or produced in the United States --</p> <p>(i) a complete accounting will be made to the Customs Service for all articles, wastes, and irrecoverable losses resulting from such processing, and</p> <p>(ii) all articles and valuable wastes resulting from such processing will be exported or destroyed under customs supervision within the bonded period; except that in lieu of the exportation or destruction of valuable wastes, duties may be tendered on such wastes at rates of duties in effect for such wastes at the time of importation.</p>				

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SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
Part 5. - Samples; Articles Admitted Free of Duty Under Bond

8 - 5 - C

864.05 - 864.10

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>3. Upon satisfactory proof that any article admitted under item 864.30 has been destroyed because of its use for any purpose provided for therein, the obligation under the bond to export such article shall be treated as satisfied.</p> <p>4. Collectors of customs may defer the exaction of a bond for not to exceed 90 days after the date of importation for vehicles and craft entered under item 864.35 to take part in races or other specific contests for other than money purses; but unless any such vehicle or craft is exported or the bond is given within the period of such deferment, such vehicle or craft shall be subject to forfeiture.</p> <p>5. Articles may be admitted under item 864.75 only on condition that the Secretary of the Treasury shall have found that the foreign country from which the articles were imported allows, or will allow, substantially reciprocal privileges in respect of similar imports to such country from the United States; and if the Secretary finds that a foreign country has discontinued, or will discontinue, the allowance of such privileges, the privileges of item 864.75 shall not apply thereafter in respect of imports from such foreign country.</p> <p><u>Subpart C statistical headnote:</u></p> <p>1. For any articles entered under item 864.05 to be processed into articles manufactured or produced in the United States, the statistical reporting number shall consist of the 7-digit number provided therefor in this subpart followed by the reporting number for the provision which would have applied if it were not classifiable in this subpart, and the unit of quantity to be reported is the unit shown for such article in such other provision.</p>				
864.05		Articles to be repaired, altered, or processed (including processes which result in articles manufactured or produced in the United States).....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
	20 1/	Articles to be processed into articles manufactured or produced in the United States.....	1/			
	40	Other.....	X			
864.10	2/	Models of women's wearing apparel imported by manufacturers for use solely as models in their own establishments.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1

1/ See subpart C statistical headnote 1.  
2/ See schedule 8 statistical headnote 1.

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 5. - Samples; Articles Admitted Free of Duty Under Bond

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
864.15	<u>1/</u>	Articles imported by illustrators and photographers for use solely as models in their own establishments, in the illustrating of catalogues, pamphlets, or advertising matters.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.20	<u>1/</u>	Samples solely for use in taking orders for merchandise.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.25	<u>1/</u>	Articles solely for examination with a view to reproduction, or for such examination and reproduction (except photoengraved printing plates for examination and reproduction); and motion-picture advertising films.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.30	<u>1/</u>	Articles intended solely for testing, experimental, or review purposes, including plans, specifications, drawings, blueprints, photographs, and similar articles for use in connection with experiments or for study.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.35	<u>1/</u>	Automobiles, motorcycles, bicycles, airplanes, airships, balloons, boats, racing shells, and similar vehicles and craft, and the usual equipment of the foregoing; all the foregoing which are brought temporarily into the United States by nonresidents for the purpose of taking part in races or other specific contests.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.40	<u>1/</u>	Locomotives and other railroad equipment brought temporarily into the United States for use in clearing obstructions, fighting fires, or making emergency repairs on railroads within the United States, or for use in transportation otherwise than in international traffic when the Secretary of the Treasury finds that the temporary use of foreign railroad equipment is necessary to meet an emergency....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1

1/ See schedule 8 statistical headnote 1.

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
Part 5. - Samples; Articles Admitted Free of Duty Under Bond

8 - 5 - C  
864.45 - 864.75

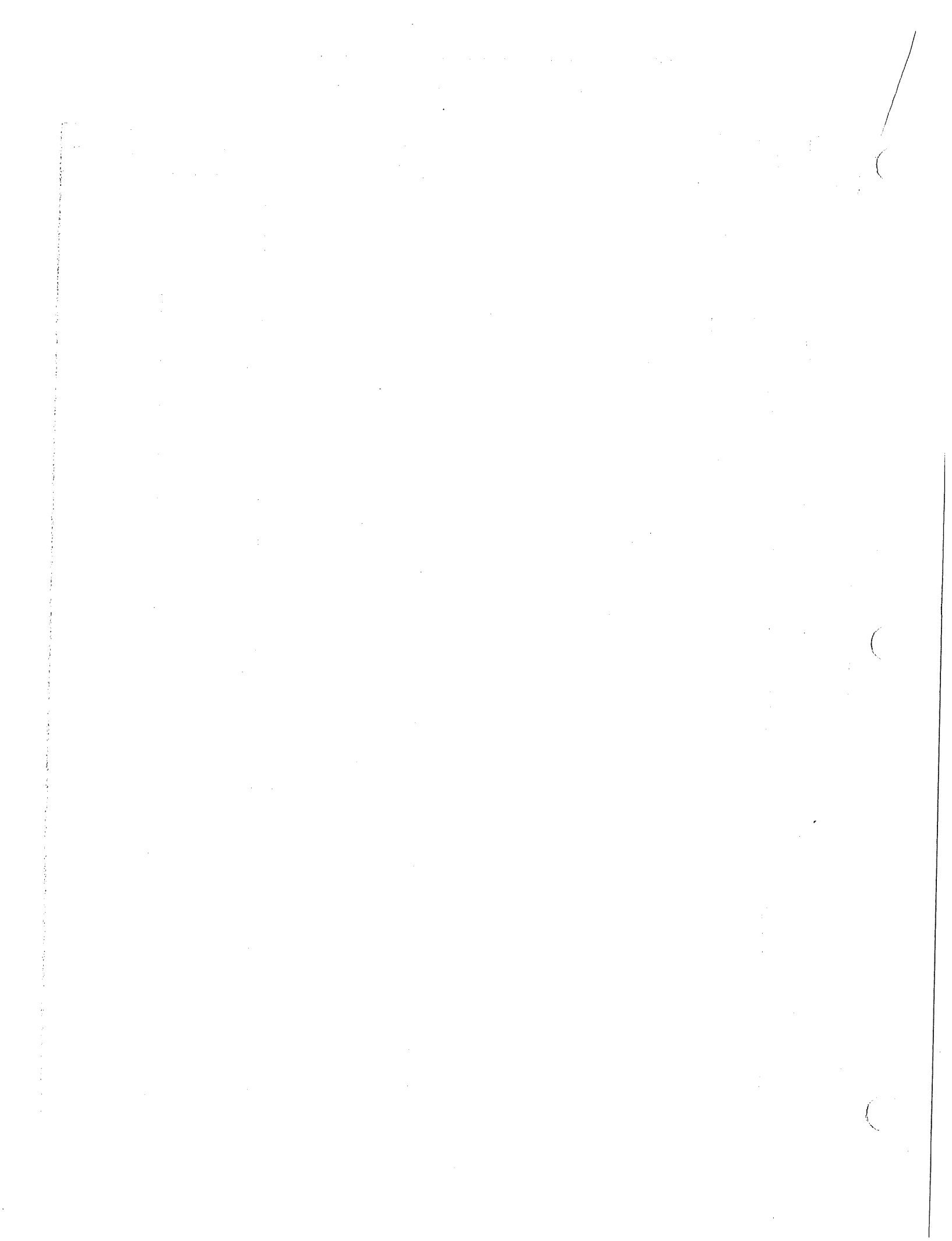
Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
864.45	1/	Containers for compressed gases, filled or empty, and containers or other articles in use for covering or holding merchandise (including personal or household effects) during transportation and suitable for reuse for that purpose.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.50	1/	Professional equipment, tools of trade, repair components for equipment or tools admitted under this item, and camping equipment; all the foregoing imported by or for nonresidents sojourning temporarily in the United States and for the use of such nonresidents.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.55	1/	Articles of special design for temporary use exclusively in connection with the manufacture or production of articles for export.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.60	1/	Animals and poultry brought into the United States for the purpose of breeding, exhibition, or competition for prizes, and the usual equipment therefor.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.65	1/	Theatrical scenery, properties, and apparel brought into the United States by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.70	1/	Works of the free fine arts, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought into the United States by professional artists, lecturers, or scientists arriving from abroad for use by them for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1
864.75	1/	Automobiles, automobile chassis, automobile bodies, cutaway portions of any of the foregoing, and parts for any of the foregoing, finished, unfinished, or cutaway, when intended solely for show purposes.....	.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1

1/ See schedule 8 statistical headnote 1.

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 5. - Samples; Articles Admitted Free of Duty Under Bond

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>Subpart D. - Tea Admitted Free of Duty Under Bond</p> <p><u>Subpart D headnotes:</u></p> <p>1. Importers and manufacturers who import the material provided for in item 867.00 shall give suitable bond, to be subject to the approval only of the collector of customs at the port of entry, conditioned that the imported material shall be only used for the purposes provided for in the said item 867.00, under such regulations as may be prescribed by the Secretary of Health, Education, and Welfare.</p> <p>2. See part 11A of schedule 1 for other provisions relating to tea.</p>				
867.00	00	<p>Tea, tea waste, and tea siftings and sweepings, all the foregoing to be used solely for manufacturing theine, caffeine, or other chemical products whereby the identity and character of the original material is entirely destroyed or changed.....</p>	X.....	Free, under bond, as prescribed in headnote 1		Free, under bond, as prescribed in headnote 1



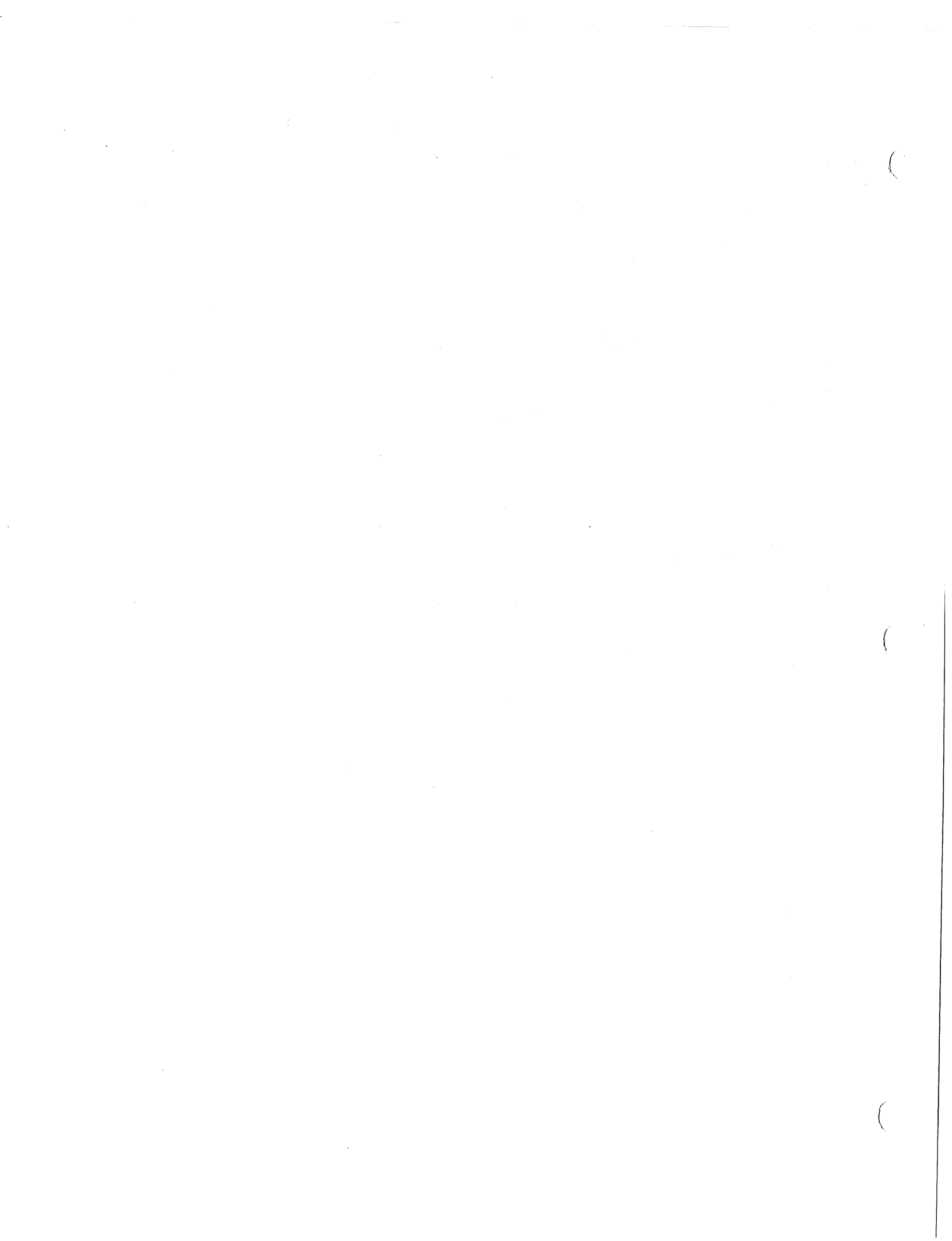
TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 6. - Noncommercial Importations of Limited Value

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>PART 6. - NONCOMMERCIAL IMPORTATIONS OF LIMITED VAULE</p> <p><u>Part 6 headnote:</u></p> <p>For the purposes of this part the rates of duty for articles provided in this part shall be assessed in lieu of any other rates of duty, except free rates of duty on such articles, unless the Secretary of the Treasury or his delegate determines, in accordance with regulations, that the application of the rate of duty provided in this part to any article in lieu of the rate of duty otherwise applicable thereto adversely affects the economic interest of the United States.</p> <p>Articles for personal or household use, or as bona fide gifts, not imported for the account of another person, valued in the aggregate at not over \$1,000 fair retail value in the country of acquisition, if the person claiming the benefit of item 869.00 or 869.10, or both, has not received the benefits thereof within the 30 days immediately preceding his arrival:</p>				
869.00	<u>1/</u>	<p>Accompanying a person, arriving in the United States (exclusive of duty-free articles and articles acquired in American Samoa, Guam, or the Virgin Islands of the United States).....</p>	.....	10% of the fair retail value	3.2% ad val.(I) ②	10% of the fair retail value
869.10	<u>1/</u>	<p>Imported by or for the account of a person (whether or not accompanying him) arriving directly or indirectly from American Samoa, Guam, or the Virgin Islands of the United States, acquired in such insular possessions as an incident of such person's physical presence.....</p>	.....	5% of the fair retail value	Free (I) ①	5% of the fair retail value

1/ See schedule 8 statistical headnote 1.

(2nd supp. 11/2/87)





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SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 7. - Other Special Classification Provisions

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p>PART 7. - OTHER SPECIAL CLASSIFICATION PROVISIONS</p> <p><u>Part 7 headnotes:</u></p> <p>1. No article shall be exempted from duty under item 870.30 unless a Federal agency or agencies designated by the President determines that such article is visual or auditory material of an educational, scientific, or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific, and Cultural Character. Whenever the President determines that there is or may be profitmaking exhibition or use of articles described in item 870.30 which interferes significantly (or threatens to interfere significantly) with domestic production of similar articles, he may prescribe regulations imposing restrictions on the entry of such foreign articles to insure that they will be exhibited or used only for nonprofitmaking purposes.</p> <p>2. The provisions of items 870.40 and 870.45 do not apply to --</p> <p>(i) articles of textile materials; articles provided for in schedule 5; articles of leather or of fur on the skin;</p> <p>(ii) articles provided for in schedule 6, part 2, part 3 (subparts A through F except items 652.13 through 652.38, inclusive, 652.84, 652.88, 653.00, and 653.01), part 5 (except item 688.42) or part 6, but interchangeable agricultural and horticultural implements are classifiable in item 870.40 even if mounted at the time of importation on a tractor provided for in part 6B of schedule 6;</p> <p>(iii) ball or roller bearings, including such bearings with integral shafts, and parts thereof, provided for in items 680.33 through 680.39, inclusive; or</p> <p>(iv) articles provided for in item 666.00.</p> <p>3. (a) Items 870.50 and 870.55 shall not apply when the market price of copper is under 51 cents per pound.</p> <p>(b) For purposes of subparagraph (a), the market price of copper has the meaning assigned to it by headnote 5(b) of the headnotes to schedule 6, part 2, subpart C.</p> <p>(c) For purposes of subparagraph (a), the market price of copper shall be considered to be under 51 cents per pound only on and after the twentieth day after the date of a report by the United States International Trade Commission to the Secretary of the Treasury that it has determined that the market price has been under 51 cents per pound for one calendar month. After any such report, the market price shall be considered as not being under 51 cents per pound only on and after the twentieth day after the date of a report by the Commission to the Secretary that it has determined that the market price has been 51 cents or more per pound for one calendar month.</p> <p>(d) Determinations by the Commission under this headnote shall be made in the manner prescribed by headnote 5(c) to schedule 6, part 2, subpart C.</p>				

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SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
 Part 7. - Other Special Classification Provisions

8 - 7 --  
 870.20 - 870.45

Item	Stat. Suf-fix	Articles	Units of Quantity	Rates of Duty		
				1	Special	2
		<p><u>Part 7 Statistical headnote:</u></p> <p>1. For statistical reporting of merchandise provided for in items 870.50, 870.55 and 870.60 --                      (a) unless more specific instructions appear in this part, report the 5-digit item number (or 7-digit number, if any) found in this part in addition to the 7-digit number appearing in schedules 1-7 which would be applicable but for the provisions of this part; and                      (b) the quantities reported should be in the units provided in schedules 1-7.</p>				
870.20	00	<p>Nets or sections or parts of nets:                      Monofilament gill nets to be used for fish sampling.....</p>	X.....	Free		Free
870.25	00	<p>To be used in taking wild birds under license issued by an appropriate Federal or State governmental authority.....</p>	X.....	Free		Free
870.27	00	<p>Specimens of archeology, mineralogy, or natural history (including specimens of botany or zoology other than live zoological specimens) imported for any public or private scientific collection for exhibition or other educational or scientific use, and not for sale or other commercial use.....</p>	X.....	Free		Free
870.30	00	<p>Developed photographic film, including motion-picture film on which pictures or sound and pictures have been recorded; photographic slides; transparencies; sound recordings; recorded video-tape; models; charts; maps; globes; and posters; all of the foregoing which are determined to be visual or auditory materials in accordance with headnote 1 of this part.....</p>	X.....	Free		Free
870.40	00	<p>Machinery, equipment, and implements to be used for agricultural or horticultural purposes.....</p>	X.....	Free		The column 2 rate applicable in the absence of this item
870.45	00	<p>Parts to be used in articles provided for in item 666.00, whether or not such parts are chiefly used as parts of such articles and whether or not covered by a specific provision within the meaning of general interpretative rule 10(ij).....</p>	X.....	Free		The column 2 rate applicable in the absence of this item

TARIFF SCHEDULES OF THE UNITED STATES ANNOTATED (1987)

SCHEDULE 8. - SPECIAL CLASSIFICATION PROVISIONS  
Part 7. - Other Special Classification Provisions

Item	Stat. Suffix	Articles	Units of Quantity	Rates of Duty			
				1-a	1-b	Special	2
		Metal waste and scrap (provided for in part 2, schedule 6), except lead, zinc, and tungsten waste and scrap; unwrought metal including remelt scrap ingot (except copper, lead, zinc, and tungsten) in the form of pigs, ingots, or billets (a) which are defective or damaged, or have been produced from melted down metal waste and scrap for convenience in handling and transportation without sweetening, alloying, fluxing, or deliberate purifying, and (b) which cannot be commercially used without remanufacture; relaying or rerolling rails; and articles of metal (except articles of lead, of zinc, or of tungsten, and not including metal-bearing materials provided for in schedule 4 or in part 1 of schedule 6 and not including unwrought metal provided for in part 2 of schedule 6) to be used in remanufacture by melting or to be processed by shredding, shearing, compacting, or similar processing which renders them fit only for the recovery of the metal content:					
870.50	1/	Copper waste and scrap.....	1/	Free	The column 1-b rate applicable in the absence of this item		The column 2 rate applicable in the absence of this item
870.55	1/	Articles of copper.....	Lb.....	Free	The column 1-b rate applicable in the absence of this item		The column 2 rate applicable in the absence of this item
				Rates of Duty			
				1	Special	2	
870.60		Other.....		Free		Free	
	20 1/	Metal waste and scrap (provided for in part 2, schedule 6).....	1/				
	40 1/	Pigs, ingots, or billets.....	1/				
	60 1/	Relaying or rerolling rails.....	Lb.				
	80 1/	Articles of metal.....	Lb.				

1/ See schedule 8, part 7, statistical headnote 1.

