

HARMONIZED TARIFF SCHEDULE of the United States (1993)

Annotated for Statistical Reporting Purposes

SUBCHAPTER XIII

ARTICLES ADMITTED TEMPORARILY FREE OF DUTY UNDER BOND

XC.
98-3

U.S. Notes

1. (a) The articles described in the provisions of this subchapter, 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 heading 9813.00.75 shall be admitted under bond for their exportation within 6 months from the date of importation and such a 6-month period shall not be extended, and (2) in the case of professional equipment and tools of trade admitted into the United States under heading 9813.00.50 which have been seized (other than by seizure made at the suit of private persons), the requirement of reexportation shall be suspended for the duration of the seizure. For purposes of this note, an aircraft engine or propeller, or any part or accessory of either, imported under heading 9813.00.05, 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.
 - (b) For articles admitted into the United States under heading 9813.00.50, entry shall be made by the nonresident 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.
 - (c) For purposes of this subchapter, the shipment to Canada of an article entered into the United States under heading 9813.00.05 shall not constitute an exportation, unless the article is a drawback eligible good under section 204(a) of the United States-Canada Free-Trade Agreement Implementation Act of 1988. This paragraph shall apply to shipments on or after January 1, 1994 (or, if later, the date proclaimed by the President under section 204(b)(2)(B) of such Act).
2. Merchandise may be admitted into the United States under heading 9813.00.05 only on condition that:
 - (a) Such merchandise will not be processed into an article manufactured or produced in the United States if such article is:
 - (i) Alcohol, distilled spirits, wine, beer or any dilution or mixture of any or all of the foregoing;
 - (ii) A perfume or other commodity containing ethyl alcohol (whether or not such alcohol is denatured); or
 - (iii) A product of wheat; and
 - (b) If any processing of such merchandise results in an article (other than an article described in (a) of this U.S. note) manufactured or produced in the United States:
 - (i) A complete accounting will be made to the Customs Service for all articles, wastes and irrecoverable losses resulting from such processing; and
 - (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.
 3. Upon satisfactory proof that any article admitted under heading 9813.00.30 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.
 4. District Directors of Customs may defer the execution of a bond for not to exceed 90 days after the date of importation for vehicles and craft entered under heading 9813.00.35 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.
 5. Articles may be admitted under heading 9813.00.75 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 allowances of heading 9813.00.75 shall not apply thereafter in respect of imports from such foreign country.

Statistical Note

1. For any article entered under statistical reporting number 9813.00.0520, the proper citation for statistical reporting shall consist of 9813.00.0520 followed by the statistical reporting number for the provision which would have applied if such article were not classifiable in this subchapter and the unit of quantity to be reported is the unit shown for such article in such other provision.