

within 120 days after the date of the filing of the entry summary (or the entry, if there is no entry summary) documentation, unless the invoice is needed for statistical purposes. If needed for statistical purposes, the invoice shall be produced within 50 days after the date of the entry summary (or the entry, if there is no entry summary) is required to be filed, unless a reasonable extension of time is granted by the port director for good cause shown.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 79-221, 44 FR 46821, Aug. 9, 1979; T.D. 84-213, 49 FR 41184, Oct. 19, 1984; T.D. 85-167, 50 FR 40363, Oct. 3, 1985; T.D. 93-66, 58 FR 44130, Aug. 19, 1993]

§ 141.92 Waiver of invoice requirements.

(a) *When waiver may be granted.* The port director may waive production of a required invoice when he is satisfied that either:

(1) The importer cannot by reason of conditions beyond his control furnish a complete and accurate invoice; or

(2) The examination of merchandise, final determination of duties, and collection of statistics can be effected properly without the production of the required invoice.

(b) *Documents to be filed by importer.* As a condition to the granting of a waiver, the importer shall file the following documents with the entry:

(1) Any invoice or invoices received from the seller or shipper;

(2) A statement pointing out in exact detail any inaccuracies, omissions, or other defects in such invoice or invoices;

(3) An executed pro forma invoice in accordance with § 141.85; and

(4) Any other information required by the port director for either appraisal or classification of the merchandise, or for statistical purposes.

(c) *Satisfaction of bond liability.* The liability under the bond on Customs Form 301, containing the bond conditions set forth in § 113.62 of this chapter for the production of a correct invoice shall be deemed satisfied when a waiver

has been granted pursuant to this section.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 78-53, 43 FR 6070, Feb. 13, 1978; T.D. 79-221, 44 FR 46821, Aug. 9, 1979; T.D. 84-213, 49 FR 41184, Oct. 19, 1984; 49 FR 44867, Nov. 9, 1984; T.D. 93-66, 58 FR 44130, Aug. 19, 1993]

Subpart G—Deposit of Estimated Duties

§ 141.101 Time of deposit.

Estimated duties shall either be deposited with the Customs officer designated to receive the duties at the time of the filing of the entry documentation or the entry summary documentation when it serves as both the entry and entry summary, or be transmitted to Customs according to the statement processing method as described in § 24.25 of this chapter, except in the following cases:

(a) *Merchandise released under entry documentation.* In the case of merchandise released under the entry documentation listed in § 142.3 of this chapter before filing of the entry summary, deposit of estimated duties shall be made at the time the entry summary is filed unless the merchandise is entered for warehouse. If the merchandise is entered for warehouse, estimated duties shall be deposited in accordance with paragraph (b) of this section.

(b) *Warehouse entry.* In the case of merchandise entered for warehouse, deposit of estimated duties shall be made at the time the withdrawal for consumption is presented.

(c) *Informal mail entry.* In the case of merchandise entered under an informal mail entry, duties shall be paid to the postal employee at the time he delivers the merchandise to the addressee (see part 145 of this chapter).

(d) *Appraisal entries.* In the case of merchandise entered under an appraisal entry, deposit of estimated duties shall be made immediately after notification by the appropriate Customs officer of the amount of duties due.

(e) *Entry for transportation or under bond.* No deposit of estimated duties is applicable in the case of merchandise

entered for transportation or temporarily imported under bond, entered for permanent exhibition under bond, entered for a trade fair under bond or entered under bond for similar reasons.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 79-221, 44 FR 46821, Aug. 9, 1979; T.D. 84-213, 49 FR 41184, Oct. 19, 1984; 49 FR 44867, Nov. 9, 1984; T.D. 89-104, 54 FR 50498, Dec. 7, 1989]

§ 141.102 When deposit of estimated duties, estimated taxes, or both not required.

Entry or withdrawal for consumption in the following situations may be made without depositing the estimated Customs duties, or estimated taxes, or both, as specifically noted:

(a) *Cigars and cigarettes.* A qualified dealer or manufacturer may enter or withdraw for consumption cigars, cigarettes, and cigarette papers and tubes without payment of internal revenue tax in accordance with § 11.2(a) of this chapter.

(b) *Bulk distilled spirits transferred to the bonded premises of a distilled spirits plant.* An importer may transfer distilled spirits in bulk to the bonded premises of a distilled spirits plant, without the payment of tax, under the provisions of section 5232(a), Internal Revenue Code of 1986 (26 U.S.C. 5232(a)), and the regulations of the Bureau of Alcohol, Tobacco and Firearms (27 CFR part 251).

(c) *Deferral of payment of taxes on alcoholic beverages.* An importer may pay on a semimonthly basis the estimated internal revenue taxes on all the alcoholic beverages entered or withdrawn for consumption during that period, under the procedures set forth in § 24.4 of this chapter.

(d) *Government entries.* If a shipment is entered or withdrawn for consumption by a U.S. Government department 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 deemed necessary by the port director to sufficiently cover the prospective duties on each item being entered or withdrawn.

§ 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.

§ 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 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