

upon compliance with §158.43 of this chapter. [T.D. 70-134, 35 FR 9268, June 13, 1970, as amended by T.D. 72-258, 37 FR 20174, Sept. 27, 1972]

§147.47 Mandatory abandonment.

Any article entered for a fair, and not disposed of under the provisions of this subpart prior to the expiration of 3 months after the close of the fair shall be regarded as abandoned to the Government, and subject to sale or destruction. Proceeds of sale shall be disposed of in the manner provided in sections 491, 492, and 493, Tariff Act of 1930, as amended, and the regulations thereunder. (See subpart D of part 127 of this chapter.) Any duties or internal revenue taxes on such article shall be computed on the basis of its condition and quantity at the time it becomes subject to sale.

[T.D. 70-134, 35 FR 9268, June 13, 1970, as amended by T.D. 74-114, 39 FR 12095, Apr. 3, 1974]

**PART 148—PERSONAL
DECLARATIONS AND EXEMPTIONS**

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