

**DEPARTMENT OF HOMELAND SECURITY**

**U.S. Customs and Border Protection**  
[1651–0007]

**Application for Allowance in Duties**

**AGENCY:** U.S. Customs and Border Protection (CBP), Department of Homeland Security.

**ACTION:** 30-Day Notice and request for comments; Extension of an existing collection of information.

**SUMMARY:** The Department of Homeland Security, U.S. Customs and Border Protection will be submitting the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act of 1995 (PRA). The information collection is published in the **Federal Register** to obtain comments from the public and affected agencies.

**DATES:** Comments are encouraged and must be submitted (no later than September 15, 2021) to be assured of consideration.

**ADDRESSES:** Written comments and/or suggestions regarding the item(s) contained in this notice should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional PRA information should be directed to Seth Renkema, Chief, Economic Impact Analysis Branch, U.S. Customs and Border Protection, Office of Trade, Regulations and Rulings, 90 K Street NE, 10th Floor, Washington, DC 20229–1177, Telephone number 202–325–0056 or via email [CBP\\_PRA@cbp.dhs.gov](mailto:CBP_PRA@cbp.dhs.gov). Please note that the contact information provided here is solely for questions regarding this notice. Individuals seeking information about other CBP programs should contact the CBP National Customer Service Center at 877–227–5511, (TTY) 1–800–877–8339, or CBP website at <https://www.cbp.gov/>.

**SUPPLEMENTARY INFORMATION:** CBP invites the general public and other Federal agencies to comment on the proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*). This proposed information collection was previously published in the **Federal Register** (Volume 86 FR Page 30325) on June 07, 2021, allowing

for a 60-day comment period. This notice allows for an additional 30 days for public comments. This process is conducted in accordance with 5 CFR 1320.8. Written comments and suggestions from the public and affected agencies should address one or more of the following four points: (1) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (2) the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (3) suggestions to enhance the quality, utility, and clarity of the information to be collected; and (4) suggestions to minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, permitting electronic submission of responses. The comments that are submitted will be summarized and included in the request for approval. All comments will become a matter of public record.

**Overview of This Information Collection**

*Title:* Application for Allowance in Duties.

*OMB Number:* 1651–0007.

*Form Number:* CBP Form 4315.

*Current Actions:* Extension.

*Type of Review:* Extension (without change).

*Affected Public:* Businesses.

*Abstract:* CBP Form 4315,

“*Application for Allowance in Duties*,” is submitted to CBP in instances of claims of damaged or defective imported merchandise on which an allowance in duty is made in the liquidation of the entry. The information on this form is used to substantiate an importer’s claim for such duty allowances. CBP Form 4315 is authorized by 19 U.S.C. 1506 and provided for by 19 CFR 158.11, 158.13, and 158.23. This form is accessible at: <https://www.cbp.gov/sites/default/files/assets/documents/2020-Mar/CBP%20Form%204315.pdf>.

This collection of information applies to the importing and trade community who are familiar with import procedures and with the CBP regulations.

19 CFR 158.11—Merchandise completely worthless at time of importation.

The allowance in duties may be made to nonperishable merchandise if found

without commercial value at the time of the importation by reason of damage or deterioration. For perishable merchandise an allowance in duties may be made if an application, on Customs Form 4315, or its electronic equivalent, is filed within 96 hours after the unloading of the merchandise and before any of the shipment involved has been removed from the pier, and only on such of the merchandise as is found by the port director to be entirely without commercial value by reason of damage or deterioration. If an application is withdrawn, the merchandise involved shall thereafter be released upon presentation of an appropriate permit.

19 CFR 158.13—Allowance for moisture and impurities.

An application for an allowance in duties is made by the importer on Customs Form 4315, or its electronic equivalent, for all detectable moisture and impurities present in or upon imported petroleum or petroleum products. For products, other than petroleum or petroleum products, with excessive moisture or other impurities, not usually found in or upon such or similar merchandise, an application for an allowance in duties shall be made by the importer on Customs Form 4315, or its electronic equivalent. If the port director is satisfied after any necessary investigation that the merchandise contains moisture or impurities, the Center director will make allowance for the amount thereof in the liquidation of the entry.

19 CFR 158.23—Filing of application and evidence by importer. Within 30 days from the date of his discovery of the loss, theft, injury, or destruction, the importer shall file an application on Customs Form 4315, or its electronic equivalent and within 90 days from the date of discovery shall file any evidence required by § 158.26 or § 158.27.

*Type of Information Collection:* Application for Allowance in Duties (CBP Form 4315).

*Estimated Number of Respondents:* 12,000.

*Estimated Number of Annual Responses per Respondent:* 1.

*Estimated Number of Total Annual Responses:* 12,000.

*Estimated Time per Response:* 0.1333 hours.

*Estimated Total Annual Burden Hours:* 1,600.

Dated: August 10, 2021.

**Seth D. Renkema,**  
Branch Chief, Economic Impact Analysis Branch, U.S. Customs and Border Protection.

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