

25.903 Exempted supplies.

(a) Subchapters VIII and X of Chapter 98 of the Harmonized Tariff Schedule of the *United States* ([19 U.S.C. 1202](#)) list *supplies* for which exemptions from duty *may* be obtained when imported into the *customs territory of the United States* under a Government contract. For certain of these *supplies*, the *contracting agency must* certify to the Commissioner of Customs that they are for the purpose stated in the Harmonized Tariff Schedule (see 19 CFR 10.102-104, 10.114, and 10.121 and 15 CFR Part 301 for requirements and formats).

(b) *Supplies* (excluding equipment) for Government-operated vessels or aircraft *may* be withdrawn from any customs-bonded warehouse, from continuous customs custody elsewhere than in a bonded warehouse, or from a foreign-trade zone, free of duty and internal revenue tax as provided in [19 U.S.C. 1309](#) and [1317](#). The *contracting activity must* cite this authority on the appropriate customs form when making purchases (see 19 CFR 10.59 - 10.65).

Parent topic: [Subpart 25.9 - Customs and Duties](#)