Section 194, act May 18, 1896, ch. 195, 29 Stat. 122, provided for the return free of articles and livestock exported for exhibition.

Section 195, act Mar. 3, 1899, ch. 454, 30 Stat. 1372, provided for free entry of animals taken abroad with circus or menagerie.

§ 196. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762, eff. June 18, 1930

Section, act Sept. 21, 1922, ch. 356, title III, § 319, 42 Stat. 947, related to duties imposed on certain previous imports and basis upon weight at time of entry.

§ 196a. Repealed. Pub. L. 87–456, title III, § 303(c), May 24, 1962, 76 Stat. 78

Section, act Aug. 27, 1949, ch. 517, § 1, 63 Stat, 666, provided for free importation of articles for members of armed forces of foreign countries.

EFFECTIVE DATE OF REPEAL

For effective date of repeal, see section 501(a) of Pub. L. 87–456.

PAYMENT OF DUTY

§ 197. Duties, how payable

Except as provided in section 198 of this title all duties upon imports shall be collected in ready money, and shall be paid in coin, coin certificates, and such other certificates or Treasury notes as may by law be declared receivable in payment thereof.

(R.S. § 3009; Feb. 27, 1877, ch. 69, 19 Stat. 247, 249.)

CODIFICATION

R.S. § 3009 derived from acts Mar. 2, 1833, ch. 55, § 3, 4 Stat. 630; Aug. 6, 1846, ch. 84, § 1, 9 Stat. 53; Feb. 25, 1862, ch. 33, § 5, 12 Stat. 346.

R.S. § 3473, formerly cited as a credit to this section, was repealed by Pub. L. 95–598, title III, § 322(d), title IV, § 402(a), Nov. 6, 1978, 92 Stat. 2679, 2682, effective Oct. 1, 1979.

Prior to its incorporation into the Code, R.S. § 3009, as amended by act Feb. 27, 1877, ch. 69, 19 Stat. 247, read: ''All duties upon imports shall be collected in ready money, and shall be paid in coin or coin certificates or in United States notes, payable on demand, authorized to be issued prior to the twenty-fifth day of February, one thousand eight hundred and sixty-two, and by law receivable in payment of public dues.''

Its provisions were changed to conform to section 198 of this title authorizing the receipt of certified checks in payment of duties; section 405 of Title 31, Money and Finance (act Feb. 28, 1878, ch. 20, § 3, 20 Stat. 26) making certain certificates and treasury notes receivable for customs; section 451 of Title 31, (act Dec. 24, 1919, ch. 15, § 1, 41 Stat. 370) making gold certificates a legal tender in payment of all debts and dues, public and private; and a provision of act Mar. 14, 1900, ch. 41, § 6, 31 Stat. 47, as amended (omitted from the Code as superseded by section 451 of Title 31) that gold certificates should be receivable for customs.

§ 198. Certified checks; receivable for all public dues; lien for payment of

It shall be lawful for collecting officers to receive certified checks drawn on National and State banks and trust companies, during such time and under such regulations as the Secretary of the Treasury may prescribe, in payment for duties on imports, and all public dues, including special customs deposits. No person, however, who may be indebted to the United States on account of duties on imports who shall have tendered a certified check or checks as provisional payment for such duties or taxes, in accordance with the terms of this section, shall be released from the obligation to make ultimate payment thereof until such certified check so received has been duly paid; and if any such check so received is not duly paid by the bank on which it is drawn and so certifying the United States shall, in addition to its right to exact payment from the party originally indebted therefor, have a lien for the amount of such check upon all the assets of such bank; and such amount shall be paid out of its assets in preference to any or all other claims whatsoever against said bank, except the necessary costs and expenses of administration and the reimbursement of the United States for the amount expended in the redemption of the circulating notes of such bank.

(Mar. 2, 1911, ch. 191, § 1, 36 Stat. 965; Mar. 3, 1913, ch. 119, 37 Stat. 733.)

TRANSFER OF FUNCTIONS

Functions of all officers of Department of the Treasury and functions of all agencies and employees of such Department transferred, with certain exceptions, to Secretary of the Treasury, with power vested in him to authorize their performance or performance of any of his functions, by any of those officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees. Collecting officers, referred to in this section, are officials of Department of the Treasury.

§ 199. Judgments, how payable

In all proceedings brought by the United States in any court for due recovery as well of duties upon imports alone as of penalties for the nonpayment thereof, the judgment shall recite that the same is rendered for duties, and such judgment, interest, and costs shall be payable in the coin by law receivable for duties, and the execution issued on such judgment shall set forth that the recovery is for duties, and shall require the marshal to satisfy the same in the coin by law receivable for duties; and in case of levy upon and sale of the property of the judgment debtor, the marshal shall refuse payment from any purchaser at such sale in any other money than that specified in the execution.

(R.S. § 3014.)

CODIFICATION

R.S. § 3014 derived from act Mar. 3, 1865, ch. 80, § 12, 13 Stat. 494.

SUBTITLE IV—CUSTOMS ADMINISTRATION

ADMINISTRATIVE PROVISIONS

PART 1—DEFINITIONS

§ 231. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762

Section, act Sept. 21, 1922, ch. 356, title IV, § 401, 42 Stat. 948, related to definitions of terms of Tariff Act of 1922.

Corresponding provisions of Tariff Act of 1930, see section 1401 of this title.

§ 232. "Port" defined

The word ''port'', as used in title 34 of the Revised Statutes, may include any place from