

which merchandise can be shipped for importation, or at which merchandise can be imported. (R.S. § 2767.)

REFERENCES IN TEXT

Title 34 of the Revised Statutes, referred to in text, was in the original "this Title", meaning title 34 of the Revised Statutes, consisting of R.S. §§ 2517 to 3129. For complete classification of R.S. §§ 2517 to 3129 to the Code, see Tables.

§ 233. Departure from prescribed forms

In cases where the forms of official documents, as prescribed by title 34 of the Revised Statutes, shall be substantially complied with and observed, according to the true intent thereof, no penalty or forfeiture shall be incurred by a deviation therefrom.

(R.S. § 2769.)

REFERENCES IN TEXT

Title 34 of the Revised Statutes, referred to in text, was in the original "this Title", meaning title 34 of the Revised Statutes, consisting of R.S. §§ 2517 to 3129. For complete classification of R.S. §§ 2517 to 3129 to the Code, see Tables.

CODIFICATION

R.S. § 2769 derived from act Mar. 2, 1799, ch. 22, § 111, 1 Stat. 704.

§§ 234 to 239. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762, eff. June 18, 1930

Sections, act Sept. 21, 1922, ch. 356, title IV, § 402(a)–(f), 42 Stat. 949, 950, related to valuation of imported merchandise, ascertainment of foreign, export, United States value, cost of production, American selling price and value at date of shipment.

Provisions of Tariff Act of 1930 corresponding to section 234, see section 1402(a) of this title; section 235, see section 1402(c) of this title; section 236, see section 1402(d) of this title; section 237, see section 1402(e) of this title; section 238, see section 1402(f) of this title; section 239, see section 1402(g) of this title.

§ 240. Value at date of shipment

When the duty upon any imports shall be subject to be levied upon the true market value of such imports in the principal markets of the country from whence the importation has been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment, whenever a bill of lading shall be presented showing the date of shipment, and which shall be certified by a certificate of the United States consul or legally authorized deputy.

(R.S. § 2904.)

CODIFICATION

R.S. § 2904 derived from act Mar. 2, 1861, ch. 68, § 28, 12 Stat. 197.

PART 2—REPORT, ENTRY, AND UNLADING OF VESSELS AND VEHICLES

§§ 241 to 256. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762, eff. June 18, 1930

Sections, act Sept. 21, 1922, ch. 356, title IV, §§ 431–446, 42 Stat. 950–953, related to form and contents of mani-

ests, clearance documents, bonds, permits and penalties for violation of same.

Provisions of Tariff Act of 1930 corresponding to sections 241 to 256, see sections 1431 to 1446 of this title, respectively.

§§ 257, 258. Repealed. Pub. L. 91–654, § 3, Jan. 5, 1971, 84 Stat. 1945

Section 257, R.S. § 3114; acts Sept. 21, 1922, ch. 356, title IV, § 466, 42 Stat. 957; June 17, 1930, ch. 497, title IV, § 466, 46 Stat. 719, related to duties on equipments or repair parts for vessels. See section 1466(a) of this title.

Section 258, R.S. § 3115; acts Sept. 21, 1922, ch. 356, title IV, § 466, 42 Stat. 957; June 17, 1930, ch. 497, title IV, § 466, 46 Stat. 719; Aug. 8, 1953, ch. 397, § 11(c), 67 Stat. 515, related to the remission of duties for necessary repairs. See section 1466(d) of this title.

EFFECTIVE DATE OF REPEAL

Section 3 of Pub. L. 91–654 provided that the repeal by Pub. L. 91–654 is effective with respect to entries made in connection with arrivals of vessels on or after Jan. 5, 1971 (or treated under section 2 of Pub. L. 91–654, set out as a note under section 1466 of this title, as made on the day after such date).

PROVISIONS INAPPLICABLE TO ENTRIES MADE IN CONNECTION WITH ARRIVALS BEFORE JANUARY 5, 1971, OF VESSELS OPERATED BY OR FOR AGENCY OF UNITED STATES; REFUNDS AFTER AUGUST 7, 1974, BARRED AS TO DUTY PAYMENTS MADE BEFORE JANUARY 5, 1971, UNDER SECTION 257

Pub. L. 93–368, §§ 1, 2, Aug. 7, 1974, 88 Stat. 420, provided: "That sections 3114 and 3115 of the Revised Statutes of the United States (19 U.S.C. 257 and 258) [former sections 257 and 258 of this title] shall not apply to entries made in connection with arrivals before January 5, 1971, of vessels owned by the United States, or bareboat chartered to the United States, and operated by or for the account of any department or agency of the United States.

"SEC. 2. On or after the date of the enactment of this Act [Aug. 7, 1974], no department or agency of the United States shall be entitled to a refund of any duties paid before January 5, 1971, by any department or agency of the United States under section 3114 of the Revised Statutes of the United States [section 257 of this title]."

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

Sections, act Sept. 21, 1922, ch. 356, title IV, §§ 447, 448, 42 Stat. 953, related to place of entry and unlading before entry or report of arrival.

Provisions of Tariff Act of 1930 corresponding to section 259, see section 1447 of this title; section 260, see section 1448 of this title.

§ 261. Omitted

CODIFICATION

Section, acts Feb. 13, 1911, ch. 46, § 5, 36 Stat. 901; Feb. 7, 1920, ch. 61, 41 Stat. 402; Sept. 21, 1922, ch. 356, title IV, § 643, 42 Stat. 990; June 2, 1970, Pub. L. 91–271, title III, § 315, 84 Stat. 293, provided extra compensation for boarding officers performing services at night or on Sundays and holidays, prior to the general revision of section 5 of act Feb. 13, 1911, by section 13811(a) of Pub. L. 103–66, title XIII, Aug. 10, 1993, 107 Stat. 668. Section 5 of act Feb. 13, 1911, as amended by section 13811(a) of Pub. L. 103–66, is classified to section 267 of this title.

§§ 262 to 266. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762, eff. June 18, 1930

Sections, act Sept. 21, 1922, ch. 356, title IV, §§ 449–453, 42 Stat. 954, 955, related to emergency cases of unlading bonds for special licenses and penalties for violation.