

CODIFICATION

R.S. §2862 derived from act Mar. 3, 1865, ch. 111, 13 Stat. 532.

§ 341. Fraudulent practices; consul's report

All consuls of the United States having any knowledge or belief of any case or practice of any person who obtains verification of any invoice whereby the revenue of the United States is or may be defrauded, shall report the facts to the appropriate customs officer of the port where the revenue is or may be defrauded, or to the Secretary of the Treasury.

(R.S. §2863; Apr. 5, 1906, ch. 1366, §3, 34 Stat. 100; Pub. L. 91-271, title III, §319, June 2, 1970, 84 Stat. 293.)

CODIFICATION

R.S. §2863 derived from act July 14, 1862, ch. 163, §18, 12 Stat. 559.

AMENDMENTS

1970—Pub. L. 91-271 substituted reference to the appropriate customs officer for reference to the collector.

EFFECTIVE DATE OF 1970 AMENDMENT

For effective date of amendment by Pub. L. 91-271, see section 203 of Pub. L. 91-271, set out as a note under section 1500 of this title.

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. Customs officers, referred to in this section, are under Department of the Treasury.

 §§ 342 to 375. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762

Sections, act Sept. 21, 1922, ch. 356, title IV, §§482(e), (f), 483, 484(a)-(g), 485(a)-(f), 486-497, 498(a), (b), 499, and 500(a)-(c), 42 Stat. 959-965, related to ascertainment, collection and recovery of goods.

Provisions of Tariff Act of 1930 corresponding to section 342, see section 1482(e) of this title; section 343, see section 1482(f) of this title; section 344, see section 1483 of this title; section 345, see section 1484(a) of this title; section 346, see section 1484(b) of this title; section 347, see section 1484(c) of this title; section 348, see section 1484(d) of this title; section 349, see section 1484(e) of this title; section 350, see section 1484(f) of this title; section 351, see section 1484(g) of this title; section 352, see section 1485(a) of this title; section 353, see section 1485(b) of this title; section 354, see section 1485(c) of this title; section 355, see section 1485(d) of this title; section 356, see section 1485(e) of this title; section 357, see section 1485(f) of this title; section 358, none, but see section 1623 of this title; section 359, see section 1487 of this title; section 360, see section 1488 of this title; section 361, see section 1503(b) of this title; section 362, see section 1490 of this title; section 363, see section 1491 of this title; section 364 see section 1492 of this title; section 365, see section 1493 of this title; section 366, see section 1494 of this title; section 367, see section 1495 of this title; section 368, see section 1496 of this title; section 369, see section 1497 of this title; section 370, see section 1498(a) of this title; section 371, see section 1498(b) of this title; section 372, see section 1499 of this title; section 373, see section 1500(a) of this title; sec-

tion 374, see section 1500(b) of this title; section 375, see section 1500(d) of this title.

EFFECTIVE DATE OF REPEAL

Sections 342 and 343 repealed effective sixty days after enactment of repealing act.

Sections 344 to 375 repealed effective on day following date of enactment of repealing act.

 § 376. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(10), 70 Stat. 947

Section, R.S. §2615, related to report of assistant appraiser at New York.

 § 377. 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 IV, §500(d), 42 Stat. 966, related to duties of examiners. For corresponding provisions of Tariff Act of 1930, see section 1500(e) of this title.

 § 378. Repealed. Feb. 28, 1933, ch. 131, § 1, 47 Stat. 1349

Section, R.S. §2938, related to appraiser as special examiner.

Section 2 of the repealing act provided that rights or liabilities existing under this section on Feb. 28, 1933, should not be affected thereby.

 § 379. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(25), 70 Stat. 947

Section, R.S. §2612, provided for instructions to prevent importation of adulterated drugs. Special examiners of drugs are no longer appointed. For functions with relation to adulterated drugs, see section 321 et seq. of Title 21, Food and Drugs.

 §§ 380 to 389. 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, §§500(e), 501, 502(a)-(c), 503-507, 42 Stat. 966-968, related to appeals for reappraisal, regulations for appraisal and classification, etc., and reversal or modification of rulings of Secretary of Treasury.

Provisions of Tariff Act of 1930 corresponding to section 380, see section 1500(f) of this title; section 381, see section 1501 of this title; section 382, see section 1502(a) of this title; section 383, see section 1502(b) of this title; section 384, see section 1502(c) of this title; section 385, see sections 1503 and 1504 [repealed] of this title; section 386, see section 1505 of this title; section 387, see section 1506 of this title; section 388, see section 1507 of this title; section 389, see section 1508 [repealed] of this title.

 § 390. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(26), 70 Stat. 948

Section, R.S. §2918, provided for adoption of a hydrometer for use in ascertaining proof of liquors. See section 5204(b) of Title 26, Internal Revenue Code.

 § 391. Ascertainment of duties on grain

For the purpose of estimating the duties on importations of grain, the number of bushels shall be ascertained by weight, instead of by measuring; and sixty pounds of wheat, fifty-six pounds of corn, fifty-six pounds of rye, forty-eight pounds of barley, thirty-two pounds of oats, sixty pounds of peas, and forty-two pounds of buckwheat, avoirdupois weight, shall respectively be estimated as a bushel.

(R.S. § 2919.)

CODIFICATION

R.S. § 2919 derived from act July 18, 1866, ch. 201, § 38, 14 Stat. 187.

§§ 392 to 405. 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, §§ 508–518, 42 Stat. 968–972, related to examination of importers, consignees, agents, etc.

The following table shows the classification of former sections to the present similar provisions in the Tariff Act of 1930, as incorporated in this title.

<i>Former section</i>	<i>Present section</i>
392	1509
393	1510
394	
395	1511
396	1512
397	1513
398	1514
399	1515
400	1516(a)
401	1516(b)
402	1516(c)
403	
405	

§ 405a. Repealed. Pub. L. 96–417, title VI, § 603, Oct. 10, 1980, 94 Stat. 1744

Section, acts May 28, 1926, ch. 411, § 1, 44 Stat. 669; June 25, 1948, ch. 646, § 22, 62 Stat. 990, renamed the Board of General Appraisers as the United States Customs Court and provided that the members be known as judges of the United States Customs Court.

EFFECTIVE DATE OF REPEAL

Repeal effective Nov. 1, 1980, and applicable with respect to civil actions pending on or commenced on or after such date, see section 701(a) of Pub. L. 96–417, set out as an Effective Date of 1980 Amendment note under section 251 of Title 28, Judiciary and Judicial Procedure.

§ 405b. Omitted

Section, act May 28, 1926, ch. 411, § 2, 44 Stat. 669, provided that the jurisdiction, powers, and duties of the Board referred to in section 405a of this title, its subdivisions and its officers, and their appointment, including the designation of its presiding officers, and the immunities, tenure of office, powers, duties, rights, and privileges of the members of the Board, shall remain the same as provided by existing law.

§§ 406 to 409. 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, §§ 519, 520(a), (b), 521, 42 Stat. 973, related to copies of decisions of United States Customs Court for Collectors and Secretary of the Treasury, refund of duties and liquidation of duties.

Provisions of Tariff Act of 1930 corresponding to section 406, see section 1519 of this title [repealed]; section 407, see section 1520(a) of this title; section 408, see section 1520(b) of this title; section 409, see section 1521 of this title.

§§ 413 to 419. Repealed. June 17, 1930, ch. 497, title IV, §§ 641(e), 651(a)(1), 46 Stat. 760, 762, eff. June 18, 1930

Sections 413 and 414, act Sept. 21, 1922, ch. 356, title IV §§ 524, 525, 42 Stat. 975, related to disposal of receipts and detail from field service for Washington duty.

Sections 415 to 419, act June 10, 1910, ch. 283, §§ 1–5, 36 Stat. 464, 465, related to issuance and revocation of customhouse broker’s licenses. Repeal was subject to an exception as follows: “Except that any license issued * * * shall continue in force and effect, subject to suspension and revocation in the same manner and upon the same conditions as licenses issued pursuant to subdivision (a) of this section.” Subdivision (a) is set forth in section 1641 of this title, and such section now regulates the licensing of customhouse brokers. Subsection (e) of section 641, act of 1930, the repealing act, was repealed by act August 26, 1935, ch. 689, § 5, 49 Stat. 865, but sections 415 to 419 of this title were not thereby revived.

Provisions of Tariff Act of 1930 corresponding to section 413, see section 1524 of this title; section 414, see section 1525 [repealed] of this title; sections 415 to 419, see section 1641 of this title.

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

Section, R.S. § 2951, defined the word “ton” and was previously omitted.

EFFECTIVE DATE OF REPEAL

For effective date of repeal, see section 501(a) of Pub. L. 87–456, set out as an Effective Date of Tariff Classification Act of 1962 note preceding section 1202 of this title.

PART 4—TRANSPORTATION IN BOND AND WAREHOUSING OF MERCHANDISE

§§ 451 to 459. 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, §§ 551–559, 42 Stat. 975–977, related to carriers of bonded merchandise, transportation restrictions, bonds, regulations, and abandonment of merchandise in bonded warehouses.

The following table shows the classification of former sections to the present similar provisions in the Tariff Act of 1930, as incorporated in this title.

<i>Former section</i>	<i>Present section</i>
451	1551
452	1552
453	1553
454	1554
455	1555
456	1556
457	1557
458	1558
459	1559

§ 460. Retention of distilled spirits, wines, etc., in warehouse during prohibitory period

Under regulations prescribed by the Secretary of the Treasury, any imported distilled spirits, wines, or other liquors which may be in any customs bonded warehouse under the customs laws on the date any prohibition of their sale or removal, by any Act of Congress, or proclamation of the President of the United States takes effect shall be permitted to remain therein without payment of any taxes or duties thereon, beyond the three-year period provided by law, during such period of prohibition; and may be exported at any time during such extended period. Any imported spirits, wines, or other liquors as to which the three-year bonded period may have expired after February 24, 1919, and prior to the date such prohibition takes effect may at the option of the owner remain in bond during such period of prohibition.