

retary 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 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 UNLOADING 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 manifests, 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 unloading 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 unloading bonds for special licenses and penalties for violation.

Provisions of Tariff Act of 1930 corresponding to section 262, see section 1449 of this title; section 263, see section 1450 of this title; section 264, see section 1451 of this title; section 265, see section 1452 of this title; section 266, see section 1453 of this title.

**§ 267. Overtime and premium pay for customs of-  
ficers**

**(a) Overtime pay**

**(1) In general**

Subject to paragraph (2) and subsection (c) of this section, a customs officer who is officially assigned to perform work in excess of 40 hours in the administrative workweek of the officer or in excess of 8 hours in a day shall be compensated for that work at an hourly rate of pay that is equal to 2 times the hourly rate of the basic pay of the officer. For purposes of this paragraph, the hourly rate of basic pay for a customs officer does not include any premium pay provided for under subsection (b) of this section.

**(2) Special provisions relating to overtime  
work on callback basis**

**(A) Minimum duration**

Any work for which compensation is authorized under paragraph (1) and for which the customs officer is required to return to the officer's place of work shall be treated as being not less than 2 hours in duration; but only if such work begins at least 1 hour after the end of any previous regularly scheduled work assignment and ends at least 1 hour before the beginning of the following regularly scheduled work assignment.

**(B) Compensation for commuting time**

**(i) In general**

Except as provided in clause (ii), in addition to the compensation authorized under paragraph (1) for work to which subparagraph (A) applies, the customs officer is entitled to be paid, as compensation for commuting time, an amount equal to 3 times the hourly rate of basic pay of the officer.

**(ii) Exception**

Compensation for commuting time is not payable under clause (i) if the work for which compensation is authorized under paragraph (1)—

(I) does not commence within 16 hours of the customs officer's last regularly scheduled work assignment, or

(II) commences within 2 hours of the next regularly scheduled work assignment of the customs officer.