

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 Repealed.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 Repealed.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 Repealed.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.

(b) Premium pay for customs officers**(1) Night work differential****(A) 3 p.m. to midnight shiftwork**

If the majority of the hours of regularly scheduled work of a customs officer occurs during the period beginning at 3 p.m. and ending at 12 a.m., the officer is entitled to pay for work during such period (except for work to which paragraph (2) or (3) applies) at the officer's hourly rate of basic pay plus premium pay amounting to 15 percent of that basic rate.

(B) 11 p.m. to 8 a.m. shiftwork

If the majority of the hours of regularly scheduled work of a customs officer occurs during the period beginning at 11 p.m. and ending at 8 a.m., the officer is entitled to pay for work during such period (except for work to which paragraph (2) or (3) applies) at the officer's hourly rate of basic pay plus premium pay amounting to 20 percent of that basic rate.

(C) 7:30 p.m. to 3:30 a.m. shiftwork

If the regularly scheduled work assignment of a customs officer is 7:30 p.m. to 3:30 a.m., the officer is entitled to pay for work during such period (except for work to which paragraph (2) or (3) applies) at the officer's hourly rate of basic pay plus premium pay amounting to 15 percent of that basic rate for the period from 7:30 p.m. to 11:30 p.m. and at the officer's hourly rate of basic pay plus premium pay amounting to 20 percent of that basic rate for the period from 11:30 p.m. to 3:30 a.m.

(2) Sunday differential

A customs officer who performs any regularly scheduled work on a Sunday that is not a holiday is entitled to pay for that work at the officer's hourly rate of basic pay plus premium pay amounting to 50 percent of that basic rate.

(3) Holiday differential

A customs officer who performs any regularly scheduled work on a holiday is entitled to pay for that work at the officer's hourly rate of basic pay plus premium pay amounting to 100 percent of that basic rate.

(4) Treatment of premium pay

Premium pay provided for under this subsection may not be treated as being overtime pay or compensation for any purpose.

(c) Limitations**(1) Fiscal year cap**

The aggregate of overtime pay under subsection (a) of this section (including commuting compensation under subsection (a)(2)(B) of this section) and premium pay under subsection (b) of this section that a customs officer may be paid in any fiscal year may not exceed \$25,000; except that the Commissioner of Customs or his designee may waive this limitation in individual cases in order to prevent excessive costs or to meet emergency requirements of the Customs Service.

(2) Exclusivity of pay under this section

A customs officer who receives overtime pay under subsection (a) of this section or pre-

mium pay under subsection (b) of this section for time worked may not receive pay or other compensation for that work under any other provision of law.

(d) Regulations

The Secretary of the Treasury shall promulgate regulations to prevent—

(1) abuse of callback work assignments and commuting time compensation authorized under subsection (a)(2) of this section; and

(2) the disproportionately more frequent assignment of overtime work to customs officers who are near to retirement.

(e) Definitions

As used in this section:

(1) The term "customs officer" means an individual performing those functions specified by regulation by the Secretary of the Treasury for a customs inspector or canine enforcement officer. Such functions shall be consistent with such applicable standards as may be promulgated by the Office of Personnel Management.

(2) The term "holiday" means any day designated as a holiday under a Federal statute or Executive order.

(Feb. 13, 1911, ch. 46, § 5, 36 Stat. 901; Feb. 7, 1920, ch. 61, 41 Stat. 402; Pub. L. 91-271, title III, § 316, June 2, 1970, 84 Stat. 293; Pub. L. 103-66, title XIII, § 13811(a), Aug. 10, 1993, 107 Stat. 668.)

CODIFICATION

Section derived from R.S. § 2872, as amended by act June 26, 1884, ch. 121, § 25, 23 Stat. 59.

Prior to the general revision of section 5 of act Feb. 13, 1911, by section 13811(a) of Pub. L. 103-66, provisions of section 5 of act Feb. 13, 1911, relating to extra compensation for boarding officers performing services at night or on Sundays and holidays, were classified to section 261 of this title.

AMENDMENTS

1993—Pub. L. 103-66 amended section generally, substituting provisions relating to overtime and premium pay for customs officers for provisions relating to fixing of working hours and overtime compensation by Secretary of the Treasury.

1970—Pub. L. 91-271 substituted references to the appropriate customs officer for references to the collector of customs wherever appearing, and struck out reference to inspectors, storekeepers, weighers, and other customs officers and employees.

EFFECTIVE DATE OF 1993 AMENDMENT

Section 13811(c) of Pub. L. 103-66 provided that: "The amendments made by subsections (a) and (b) [amending this section and section 1450 of this title, repealing section 1451a of this title, and omitting provisions formerly set out as section 261 of this title] apply to customs inspectional services provided on or after January 1, 1994."

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

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of re-

lated references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

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, were under Department of the Treasury.

§ 267a. Foreign language proficiency awards

Cash awards for foreign language proficiency may, under regulations prescribed by the Secretary of the Treasury, be paid to customs officers (as referred to in section 267(e)(1) of this title) to the same extent and in the same manner as would be allowable under subchapter III of chapter 45 of title 5 with respect to law enforcement officers (as defined by section 4521 of such title).

(Pub. L. 103-66, title XIII, § 13812(b), Aug. 10, 1993, 107 Stat. 671.)

EFFECTIVE DATE

Section 13812(c)(2) of Pub. L. 103-66 provided that: "Subsection (b) [enacting this section] takes effect on January 1, 1994."

§§ 268 to 272. 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, §§ 454-458, 42 Stat. 955, 956, related to duties and compensation of boarding and discharging inspectors, custody of cargo not unladen promptly, unloading at risk of consignee and time for unloading bulk cargo.

Provisions of Tariff Act of 1930 corresponding to section 268, see section 1455 of this title; section 269, see section 1456 of this title; section 270, see section 1457 of this title; section 271, none; section 272, see section 1458 of this title.

§§ 273, 274. Repealed. Aug. 8, 1953, ch. 397, § 4(b), 67 Stat. 509

Sections, R.S. §§ 2885, 2886, required the containers of imported liquors or distilled spirits to be marked or scored at the port of landing with the capacity, wine gallons, proof, proof gallons, and other detailed information, such marks to be obliterated upon sale.

EFFECTIVE DATE OF REPEAL

Section 1 of act Aug. 8, 1953, provided that such act is effective, except as otherwise specifically provided for, on and after the thirtieth day following the date of its enactment (Aug. 8, 1953).

The exception "except as otherwise specifically provided for" apparently refers to the amendments made to the provisions preceding subd. (1) of section 1308 of this title and to section 1557(b) of this title, for which separate effective dates were provided as explained in notes under those sections.

SAVINGS PROVISION

Section 23 of act Aug. 8, 1953, provided: "Except as may be otherwise provided for in this Act, the repeal of existing law or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or com-

menced in any civil or criminal case prior to such repeal or modification, but all liabilities under such laws shall continue, except as otherwise specifically provided in this Act, and may be enforced in the same manner as if such repeal, or modification had not been made."

§§ 275 to 281. 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, §§ 459-465, 42 Stat. 956, 957, related to documentary reports, manifests, permits on imports from contiguous countries and enforcement provisions.

Provisions of Tariff Act of 1930 corresponding to sections 275 to 281, see sections 1459 to 1465 of this title, respectively.

§ 282. Repealed. Pub. L. 103-182, title VI, § 690(a)(2), Dec. 8, 1993, 107 Stat. 2222

Section, R.S. § 3111; Pub. L. 91-271, title III, § 317, June 2, 1970, 84 Stat. 293, related to oath to be taken by masters of certain vessels.

§ 283. Duty on saloon stores

Articles purchased for the use of or for sale on board any such vessel, as saloon stores or supplies, shall be deemed merchandise, and shall be liable, when purchased at a foreign port, to entry and the payment of the duties found to be due thereon, at the first port of arrival of such vessel in the United States; and for a failure on the part of the saloon keeper or person purchasing or owning such articles to report, make entries, and pay duties, as hereinbefore required, such articles, together with the fixtures and other merchandise, found in such saloon or on or about such vessel, belonging to and owned by such saloon keeper or other person interested in such saloon, shall be seized and forfeited, and such saloon keeper or other person so purchasing and owning shall be liable to a penalty of not less than \$100 and not more than \$500, and shall be punishable by imprisonment for not less than three months and not more than two years.

(R.S. § 3113.)

CODIFICATION

R.S. § 3113 derived from acts July 18, 1866, ch. 201, § 22, 14 Stat. 183; Feb. 10, 1871, ch. 45, 16 Stat. 409.

§§ 284, 285. Repealed. July 3, 1926, ch. 757, § 3, 44 Stat. 832

Sections, R.S. §§ 3116, 3117, related to manifests of vessels in coasting trade and entry for goods taken or delivered at intermediate ports.

§§ 286, 287. Repealed. Pub. L. 103-182, title VI, § 690(a)(3), (4), Dec. 8, 1993, 107 Stat. 2222

Section 286, R.S. § 3118, mandated that master of any enrolled or licensed vessel file a manifest and obtain clearance before departing from a port in one collection district to a place in another collection district where there is not customhouse.

Section 287, R.S. § 3119, related to reporting requirements for merchandise destined for foreign ports and exempted unloading of cargo brought from American ports from permit requirements.

§ 288. Documented vessels

Documented vessels with a registry endorsement, engaged in foreign trade on the Great

Lakes or their tributary or connecting waters in trade with Canada, shall not thereby become liable to the payment of entry and clearance fees.

(R.S. §2793; Sept. 25, 1941, ch. 423, 55 Stat. 733; Pub. L. 103-182, title VI, §686(a)(1), Dec. 8, 1993, 107 Stat. 2220; Pub. L. 104-324, title XI, §1115(b)(4), Oct. 19, 1996, 110 Stat. 3972; Pub. L. 109-304, §14(a), Oct. 6, 2006, 120 Stat. 1702.)

CODIFICATION

R.S. §2793 as it related to entry and clearance fees was classified to this section and section 111 of the former Appendix to Title 46, Shipping. R.S. §2793 as it related to payment of tonnage taxes was classified to section 123 of the former Appendix to Title 46. Pub. L. 109-304, §§9(b), 14(a), Oct. 6, 2006, 120 Stat. 1674, 1702, amended R.S. §2793 to strike “or tonnage tax” after “clearance fees”, in effect eliminating section 123 of the former Appendix to Title 46, and restated R.S. §2793 as it related to payment of tonnage taxes in section 60308 of Title 46, Shipping. Section 111 of the former Appendix to Title 46 was omitted from the Code upon the completion of the enactment of Title 46 into positive law.

R.S. §2793 derived from Res. Feb. 10, 1871, No. 27, §2, 16 Stat. 595.

AMENDMENTS

2006—Pub. L. 109-304 amended R.S. §2793 to strike out the words “or tonnage tax” which words had been omitted from this section for purposes of codification. See Codification note above.

1996—Pub. L. 104-324 substituted “registry endorsement, engaged in foreign trade on the Great Lakes or their tributary or connecting waters in trade with Canada,” for “coastwise, Great Lakes endorsement, departing from or arriving at a port in one district to or from a port in another district, and also touching at intermediate foreign ports,” and struck out “, as if from or to foreign ports” before period at end.

1993—Pub. L. 103-182 substituted “Documented vessels with a coastwise, Great Lakes endorsement,” for “Enrolled or licensed vessels engaged in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States,” and “foreign ports,” for “foreign ports; but such vessel shall, notwithstanding, be required to enter and clear; except that when such vessels are on such voyages on the Great Lakes and touch at foreign ports for the purpose of taking on bunker fuel only, they may be exempted from entering and clearing under such rules and regulations as the Commissioner of Customs may prescribe, notwithstanding any other provisions of law: *Provided*, That this exception shall not apply to such vessels if, while at such foreign port, they land or take on board any passengers, or any merchandise other than bunker fuel, receive orders, discharge any seamen by mutual consent, or engage any seamen to replace those discharged by mutual consent, or transact any other business save that of taking on bunker fuel.”

1941—Act Sept. 25, 1941, inserted exception and proviso at end of section.

§§ 289 to 292. Repealed. Pub. L. 103-182, title VI, §690(a)(1), (5)-(7), Dec. 8, 1993, 107 Stat. 2222, 2223

Section 289, R.S. §2792; May 28, 1908, ch. 212, §1, 35 Stat. 424, exempted certain ferryboats and passenger vessels from clearance fees.

Section 290, R.S. §3122, mandated that master of any enrolled or licensed vessel destined with cargo from a place in the United States, at which there may be no customhouse, to a port where there may be a customhouse, deliver a manifest within twenty-four hours after arriving at port of destination.

Section 291, R.S. §3124; Feb. 14, 1903, ch. 552, §10, 32 Stat. 829; 1946 Reorg. Plan No. 3, §§101-104, eff. July 16,

1946, 11 F.R. 7875, 60 Stat. 1097, related to format and content of forms for manifests, certificates of clearance, and oaths.

Section 292, R.S. §3125, related to penalty for neglect or failure to comply with sections 286, 287, 290, and 291 of this title.

§293. Documented vessels touching at foreign ports

Any United States documented vessel with a registry or coastwise endorsement, or both, may engage in trade between one port in the United States and one or more ports within the same, with the privilege of touching at one or more foreign ports during the voyage, and land and take in thereat merchandise, passengers and their baggage, and letters, and mails.

(R.S. §3126; Pub. L. 91-271, title III, §318, June 2, 1970, 84 Stat. 293; Pub. L. 103-182, title VI, §686(a)(2), Dec. 8, 1993, 107 Stat. 2220; Pub. L. 104-295, §21(e)(1), Oct. 11, 1996, 110 Stat. 3530.)

CODIFICATION

R.S. §3126 derived from act May 27, 1848, ch. 48, §1, 9 Stat. 232.

AMENDMENTS

1996—Pub. L. 104-295 inserted comma after “or both”.

1993—Pub. L. 103-182 substituted “Any United States documented vessel with a registry or coastwise endorsement, or both” for “Any vessel, on being duly registered in pursuance of the laws of the United States,” and struck out at end “All such vessels shall be furnished by the appropriate customs officers of the ports at which they shall take in their cargoes in the United States, with certified manifests, setting forth the particulars of the cargoes, the marks, number of packages, by whom shipped, to whom consigned, at what port to be delivered; designating such merchandise as is entitled to drawback, or to the privilege of being placed in warehouse; and the masters of all such vessels shall, on their arrival at any port of the United States from any foreign port at which such vessel may have touched, as herein provided, conform to the laws providing for the delivery of manifests of cargo and passengers taken on board at such foreign port, and all other laws regulating the report and entry of vessels from foreign ports, and be subject to all the penalties therein prescribed.”

1970—Pub. L. 91-271 substituted reference to appropriate customs officers for reference to collectors.

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 an Effective Date of 1970 Amendment note under section 1500 of this title.

§294. No duty by reason of documented vessel touching at foreign port

Any foreign merchandise taken in at one port of the United States to be conveyed in a United States documented vessel with a registry or coastwise endorsement, or both, to any other port within the same, either under the provisions relating to warehouses, or under the laws regulating the transportation coastwise of merchandise entitled to drawback, as well as any merchandise not entitled to drawback, but on which the import duties chargeable by law shall have been duly paid, shall not become subject to any import duty by reason of the vessel in which they may arrive having touched at a foreign port during the voyage.

(R.S. § 3127; Pub. L. 103-182, title VI, § 686(a)(3), Dec. 8, 1993, 107 Stat. 2220; Pub. L. 104-295, § 21(e)(2), Oct. 11, 1996, 110 Stat. 3530.)

CODIFICATION

R.S. § 3127 derived from act May 27, 1848, ch. 48, § 2, 9 Stat. 232.

AMENDMENTS

1996—Pub. L. 104-295 substituted “conveyed in a United” for “conveyed a United”.

1993—Pub. L. 103-182 substituted “a United States documented vessel with a registry or coastwise endorsement, or both,” for “in registered vessels”.

PART 3—ASCERTAINMENT, COLLECTION, AND RECOVERY OF DUTIES

§§ 331 to 337. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762

Sections, act Sept. 21, 1922, ch. 356, title IV, §§ 481(a)–(c), 482(a)–(d), 42 Stat. 958, related to contents of invoices, certification in different consular districts and declarations indorsed on invoices.

Provisions of Tariff Act of 1930 corresponding to section 331, see section 1481(a) of this title; section 332, see section 1481(b) of this title; section 333, see section 1481(c) of this title; section 334, see section 1482(a) of this title; section 335, see section 1482(b) of this title; section 336, see section 1482(c) of this title; section 337, see section 1482(d) of this title.

Sections 331 to 333 were repealed effective on day after enactment of repealing act.

Sections 334 to 337 were repealed effective sixty days after enactment of repealing act.

§ 338. Indorsement upon invoice; port of entry

The person producing an invoice for certification shall at the same time declare to the consul or vice consul the port in the United States at which it is intended to make entry of merchandise; whereupon the consul, or vice consul, shall indorse upon each of the triplicates a certificate, under his hand and official seal, stating that the invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the merchandise therein mentioned.

(R.S. § 2855; Apr. 5, 1906, ch. 1366, § 3, 34 Stat. 100.)

CODIFICATION

R.S. § 2855 derived from act Mar. 3, 1863, ch. 76, § 1, 12 Stat. 738.

Section is based on the first sentence of R.S. § 2855. The second sentence of R.S. § 2855, which related to the disposition of certified copies of invoices, was superseded by section 482(e) of the Tariff Act of 1922, and later by section 482(e) of the Tariff Act of 1933 which is classified to section 1482(e) of this title.

§ 339. Restriction on consular certificates

No consular officer of the United States shall grant a certificate for merchandise shipped from countries adjacent to the United States, which have passed a consulate after purchase for shipment.

(R.S. § 2861.)

CODIFICATION

R.S. § 2861 derived from act Feb. 22, 1873, ch. 184, § 3, 17 Stat. 474.

§ 340. Consuls to exact proof of invoice

All consular officers are authorized to require, before certifying any invoice, satisfactory evidence, either by the oath of the person presenting such invoices or otherwise, that such invoices are correct and true. In the exercise of the discretion hereby given, the consular officers shall be governed by such general or special regulations or instructions as may from time to time be established or given by the Secretary of State.

(R.S. § 2862.)

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