(ch. 959, § 24, 60 Stat. 1055), which was originally classified to title 28, U.S.C., but was later transferred to title 25 of such code. Since such section 24 deals with jurisdiction of the Court of Claims it should be in title 28.

This amendatory section omits as surplusage all provisions of said section 24 except the first sentence, as being fully covered by the express provisions of sections 1503 and 2501 and other provisions of chapter 165 of title 28, U.S.C., relating to Court of Claims procedure.

The proviso of such section 24 is omitted as unnecessary since the provision conferring jurisdiction cannot in any view alter the relationship of the Government with its Indians.

The omitted language is as follows: ''In any suit brought under the jurisdiction conferred by this section the claimant shall be entitled to recover in the same manner, to the same extent, and subject to the same conditions and limitations, and the United States shall be entitled to the same defenses, both at law and in equity, and to the same offsets, counterclaims, and demands, as in cases brought in the Court of Claims under section 250 of this title: *Provided, however*, That nothing contained in this section shall be construed as altering the fiduciary or other relations between the United States and the several Indian tribes, bands, or groups.''

AMENDMENTS

1992—Pub. L. 102–572 substituted ''United States Court of Federal Claims'' for ''United States Claims Court'' and ''Court of Federal Claims'' for ''Claims Court''.

1982—Pub. L. 97–164 substituted ''The United States Claims Court shall have jurisdiction'' for ''The Court of Claims shall have jurisdiction'' and ''cognizable in the Claims Court'' for ''cognizable in the Court of Claims''.

EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102–572 effective Oct. 29, 1992, see section 911 of Pub. L. 102–572, set out as a note under section 171 of this title.

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97–164 effective Oct. 1, 1982, see section 402 of Pub. L. 97–164, set out as a note under section 171 of this title.

[§ 1506. Repealed. Pub. L. 97–164, title I, § 133(h), Apr. 2, 1982, 96 Stat. 41]

Section, added Pub. L. 86–770, § 2(a), Sept. 13, 1960, 74 Stat. 912, provided that if a case within the exclusive jurisdiction of the district courts was filed in the Court of Claims, the Court of Claims, if it were in the interest of justice, had to transfer such case to any district court in which it could have been brought at the time such case was filed, where the case would proceed as if it had been filed in the district court on the date it was filed in the Court of Claims.

EFFECTIVE DATE OF REPEAL

Repeal effective Oct. 1, 1982, see section 402 of Pub. L. 97–164, set out as an Effective Date of 1982 Amendment note under section 171 of this title.

§ 1507. Jurisdiction for certain declaratory judgments

The United States Court of Federal Claims shall have jurisdiction to hear any suit for and issue a declaratory judgment under section 7428 of the Internal Revenue Code of 1986.

(Added Pub. L. 94–455, title XIII, § 1306(b)(9)(A), Oct. 4, 1976, 90 Stat. 1720; amended Pub. L. 97–164, title I, § 133(i), Apr. 2, 1982, 96 Stat. 41; Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 102–572, title IX, § 902(a)(1), Oct. 29, 1992, 106 Stat. 4516.)

REFERENCES IN TEXT

Section 7428 of the Internal Revenue Code of 1986, referred to in text, is classified to section 7428 of Title 26, Internal Revenue Code.

AMENDMENTS

1992—Pub. L. 102–572 substituted ''United States Court of Federal Claims'' for ''United States Claims Court''.

1986—Pub. L. 99–514 substituted ''Internal Revenue Code of 1986'' for ''Internal Revenue Code of 1954''.

1982—Pub. L. 97–164 substituted ''United States Claims Court'' for ''Court of Claims''.

EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102–572 effective Oct. 29, 1992, see section 911 of Pub. L. 102–572, set out as a note under section 171 of this title.

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97–164 effective Oct. 1, 1982, see section 402 of Pub. L. 97–164, set out as a note under section 171 of this title.

EFFECTIVE DATE

Section applicable with respect to pleadings filed with the United States Tax Court, the district court of the United States for the District of Columbia, or the United States Court of Claims more than 6 months after Oct. 4, 1976, but only with respect to determinations (or requests for determinations) made after Jan. 1, 1976, see section 1306(c) of Pub. L. 94–455, set out as a note under section 7428 of Title 26, Internal Revenue Code.

§ 1508. Jurisdiction for certain partnership proceedings

The Court of Federal Claims shall have jurisdiction to hear and to render judgment upon any petition under section 6226 or 6228(a) of the Internal Revenue Code of 1986.

(Added Pub. L. 97–248, title IV, § 402(c)(18)(A), Sept. 3, 1982, 96 Stat. 669; amended Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 102–572, title IX, § 902(a)(2), Oct. 29, 1992, 106 Stat. 4516.)

REFERENCES IN TEXT

Sections 6226 and 6228(a) of the Internal Revenue Code of 1986, referred to in text, are classified to sections 6226 and 6228(a) of Title 26, Internal Revenue Code.

AMENDMENTS

1992—Pub. L. 102–572 substituted ''Court of Federal Claims'' for ''Claims Court''.

1986—Pub. L. 99–514 substituted ''Internal Revenue Code of 1986'' for ''Internal Revenue Code of 1954''.

EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102–572 effective Oct. 29, 1992, see section 911 of Pub. L. 102–572, set out as a note under section 171 of this title.

EFFECTIVE DATE

Section applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for the applicability of this section to any partnership taxable year ending after Sept. 3, 1982, if the partnership, each partner, and each indirect partner requests such application and the Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97–248, set out as a note under section 6221 of Title 26, Internal Revenue Code.

§ 1509. No jurisdiction in cases involving refunds of tax shelter promoter and understatement penalties

The United States Court of Federal Claims shall not have jurisdiction to hear any action or

proceeding for any refund or credit of any penalty imposed under section 6700 of the Internal Revenue Code of 1986 (relating to penalty for promoting abusive tax shelters, etc.) or section 6701 of such Code (relating to penalties for aiding and abetting understatement of tax liability).

(Added Pub. L. 98–369, div. A, title VII, § 714(g)(2), July 18, 1984, 98 Stat. 962; amended Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 102–572, title IX, § 902(a)(1), Oct. 29, 1992, 106 Stat. 4516.)

REFERENCES IN TEXT

Sections 6700 and 6701 of the Internal Revenue Code of 1986, referred to in text, are classified to sections 6700 and 6701, respectively, of Title 26, Internal Revenue Code.

AMENDMENTS

1992—Pub. L. 102–572 substituted ''United States Court of Federal Claims'' for ''United States Claims Court''.

1986—Pub. L. 99–514 substituted ''Internal Revenue Code of 1986'' for ''Internal Revenue Code of 1954''.

EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102–572 effective Oct. 29, 1992, see section 911 of Pub. L. 102–572, set out as a note under section 171 of this title.

EFFECTIVE DATE

Section 714(g)(4) of Pub. L. 98–369 provided that: ''The amendments made by this subsection [enacting this section and amending section 7422 of Title 26, Internal Revenue Code] shall apply to any claim for refund or credit filed after the date of the enactment of this Act [July 18, 1984].''

[CHAPTER 93—REPEALED]

[§§ 1541 to 1546. Repealed. Pub. L. 97–164, title I, § 134, Apr. 2, 1982, 96 Stat. 41]

Section 1541, acts June 25, 1948, ch. 646, 62 Stat. 942; June 2, 1970, Pub. L. 91–271, title I, § 102, 84 Stat. 274; July 26, 1979, Pub. L. 96–39, title X, § 1001(b)(4)(A), 93 Stat. 305; Oct. 10, 1980, Pub. L. 96–417, title IV, § 401(a), title V, § 501(23), (24), 94 Stat. 1740, 1742, gave the Court of Customs and Patent Appeals exclusive jurisdiction of appeals from all final decisions of the Court of International Trade and from interlocutory orders of the Court of International Trade granting, continuing, modifying, refusing, or dissolving injunctions, or refusing to dissolve or modify injunctions, and with discretion to entertain appeals from certain orders of the Court of International Trade. See section 1295(a)(5) of this title.

Section 1542, acts June 25, 1948, ch. 646, 62 Stat. 942; May 24, 1949, ch. 139, § 89(b), 63 Stat. 102, gave the Court of Customs and Patent Appeals jurisdiction of appeals from decisions of the Board of Appeals and the Board of Interference Examiners of the Patent Office as to patent applications and interferences, at the instance of an applicant for a patent or any party to a patent interference, with such appeal by an applicant to waive his right to proceed under section 63 of Title 35, and the Commissioner of Patents as to trademark applications and proceedings as provided in section 1071 of Title 15. See section 1295(a)(4) of this title.

Section 1543, acts June 25, 1948, ch. 646, 62 Stat. 943; Oct. 10, 1980, Pub. L. 96–417, title IV, § 401(b)(1), 94 Stat. 1740, gave the Court of Customs and Patent Appeals jurisdiction to review final determinations of the United States International Trade Commission made under section 337 of the Tariff Act of 1930 relating to unfair trade practices in import trade. See section 1295(a)(6) of this title.

Section 1544, added Pub. L. 89–651, § 8(c)(1), Oct. 14, 1966, 80 Stat. 901, gave the Court of Customs and Patent Appeals jurisdiction to review, by appeal on questions of law only, findings of the Secretary of Commerce under headnote 6 to schedule 8, part 4, of the Tariff Schedules of the United States (relating to importation of instruments or apparatus). See section 1295(a)(7) of this title.

Section 1545, added Pub. L. 91–577, title III, § 143(a), Dec. 24, 1970, 84 Stat. 1558, gave the Court of Customs and Patent Appeals nonexclusive jurisdiction of appeals under section 71 of the Plant Variety Protection Act, classified to section 2461 of Title 7, Agriculture. See section 1295(a)(8) of this title.

Section 1546, added Pub. L. 96–417, title IV, § 402(a), Oct. 10, 1980, 94 Stat. 1740, gave the Court of Customs and Patent Appeals all of the powers in law and in equity of, or conferred by statute upon, a court of appeals of the United States.

EFFECTIVE DATE OF REPEAL

Repeal effective Oct. 1, 1982, see section 402 of Pub. L. 97–164, set out as an Effective Date of 1982 Amendment note under section 171 of this title.

CHAPTER 95—COURT OF INTERNATIONAL TRADE

Sec.
1581. Civil actions against the United States and agencies and officers thereof.
1582. Civil actions commenced by the United States.
1583. Counterclaims, cross-claims, and third-party actions.
1584. Civil actions under the North American Free Trade Agreement or the United States-Canada Free-Trade Agreement.
1585. Powers in law and equity.

AMENDMENTS

1993—Pub. L. 103–182, title IV, § 414(a)(3), Dec. 8, 1993, 107 Stat. 2147, inserted ''the North American Free Trade Agreement or'' in item 1584.

1988—Pub. L. 100–449, title IV, § 402(d)(2), Sept. 28, 1988, 102 Stat. 1884, added item 1584.

1982—Pub. L. 97–164, title I, § 135, Apr. 2, 1982, 96 Stat. 41, struck out item 1584 ''Cure of defects''.

1980—Pub. L. 96–417, title II, § 201, Oct. 10, 1980, 94 Stat. 1728, substituted ''COURT OF INTERNATIONAL TRADE'' for ''CUSTOMS COURT'' in heading for chapter 95, ''Civil actions against the United States and agencies and officers thereof'' for ''Powers generally'' in item 1581, ''Civil actions commenced by the United States'' for ''Jurisdiction of the Customs Court'' in item 1582, and added items 1583 to 1585.

§ 1581. Civil actions against the United States and agencies and officers thereof

(a) The Court of International Trade shall have exclusive jurisdiction of any civil action commenced to contest the denial of a protest, in whole or in part, under section 515 of the Tariff Act of 1930.

(b) The Court of International Trade shall have exclusive jurisdiction of any civil action commenced under section 516 of the Tariff Act of 1930.

(c) The Court of International Trade shall have exclusive jurisdiction of any civil action commenced under section 516A of the Tariff Act of 1930.

(d) The Court of International Trade shall have exclusive jurisdiction of any civil action commenced to review—

(1) any final determination of the Secretary of Labor under section 223 of the Trade Act of