TITLE 19—CUSTOMS DUTIES

Chap.		Sec.
1.	**Collection Districts, Ports, and Officers**	**1**
1A.	**Foreign Trade Zones**	**81a**
2.	**The Tariff Commission [Repealed or Omitted]**	**91**
3.	**The Tariff and Related Provisions**	**121**
4.	**Tariff Act of 1930**	**1202**
5.	**Smuggling**	**1701**
6.	**Trade Fair Program**	**1751**
7.	**Trade Expansion Program**	**1801**
8.	**Automotive Products**	**2001**
9.	**Visual and Auditory Materials of Educational, Scientific, and Cultural Character**	**2051**
10.	**Customs Service**	**2071**
11.	**Importation of Pre-Columbian Monumental or Architectural Sculpture or Murals**	**2091**
12.	**Trade Act of 1974**	**2101**
13.	**Trade Agreements Act of 1979**	**2501**
14.	**Convention on Cultural Property**	**2601**
15.	**Caribbean Basin Economic Recovery**	**2701**
16.	**Wine Trade**	**2801**
17.	**Negotiation and Implementation of Trade Agreements**	**2901**
18.	**Implementation of Harmonized Tariff Schedule**	**3001**
19.	**Telecommunications Trade**	**3101**
20.	**Andean Trade Preference**	**3201**
21.	**North American Free Trade**	**3301**
22.	**Uruguay Round Trade Agreements**	**3501**
23.	**Extension of Certain Trade Benefits to Sub-Saharan Africa**	**3701**
24.	**Bipartisan Trade Promotion Authority**	**3801**
25.	**Clean Diamond Trade**	**3901**
26.	**Dominican Republic-Central America Free Trade**	**4001**

CHAPTER 1—COLLECTION DISTRICTS, PORTS, AND OFFICERS

Sec.	
1.	Organization of customs service.
2.	Rearrangement and limitation of districts; changing locations.
3.	Superintendence of collection of import duties.
4 to 5a.	Omitted or Repealed.
6.	Designation of customs officers for foreign service; status; rejection of designated customs officer; applicability of civil service laws.
6a to 6d.	Repealed.
6e.	Overtime compensation based on standard or daylight saving time.
7 to 51.	Repealed.
52.	Payment of compensation and expenses.
53 to 58.	Repealed.
58a.	Fees for services of customs officers.
58b.	User fee for customs services at certain small airports and other facilities.
58b–1.	Expenses from fees collected.
58c.	Fees for certain customs services.
59.	Repealed.
60.	Penalty for extortion.
61 to 63.	Repealed.
64.	Laws imposing fines applicable to persons acting under customs laws.
66.	Rules and forms prescribed by Secretary.
67.	Repealed.
68.	Enforcement of customs and immigration laws in Guam and the Virgin Islands and along Canadian and Mexican borders; cooperation by Secretary of the Treasury and Attorney General; erection of buildings.
69.	Erection of protective gates and fences across and around roads crossing borders.
70.	Obstruction of revenue officers by masters of vessels.

§ 1. Organization of customs service

Except as hereinafter provided the reorganization of the customs service made by the President and communicated to Congress under date of March 3, 1913, shall, until otherwise provided by Congress, constitute the permanent organization of the customs service.

(Aug. 24, 1912, ch. 355, 37 Stat. 434.)

CODIFICATION

Section was superseded in part by section 2071 et seq. of this title.

PRIOR PROVISIONS

This was a provision of the sundry civil appropriation act for the fiscal year 1913. Prior to its incorporation into the Code, it read as follows: ''The President is authorized to reorganize the customs service and cause estimates to be submitted therefor on account of the fiscal year nineteen hundred and fourteen bringing the total cost of said service for said fiscal year within a sum not exceeding $10,150,000 instead of $10,500,000, the amount authorized to be expended therefor on account of the current fiscal year nineteen hundred and twelve; in making such reorganization and reduction in expenses he is authorized to abolish or consolidate collection districts, ports, and subports of entry and delivery, to discontinue needless offices and employments, to reduce excessive rates of compensation below amounts fixed by law or Executive order, and to do all such other and further things that in his judgment may be necessary to make such organization effective and within the limit of cost herein fixed; such reorganization shall be communicated to Congress at its next regular session and shall constitute for the fiscal year nineteen hundred and fourteen and until otherwise provided by Congress the permanent organization of the customs service.'' Such of the foregoing provisions as

were not carried into the Code were omitted as temporary and executed.

The plan of reorganization, with an estimate of the expenses of the same, was communicated by the President to Congress by Message dated March 3, 1913, as follows:

''Message from the President of the United States, Transmitting Plan of Reorganization of the Customs Service and Detailed Estimate of Expenses of the Same.

''To the Senate and House of Representatives:

''Whereas, by virtue of the provision of chapter 355 of the acts of 1912, approved August 24, 1912, being 'An act making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and thirteen, and for other purposes,' I was authorized to reorganize the customs service and cause estimates to be submitted therefor on account of the fiscal year 1914, reducing the total cost of said service for said fiscal year by an amount not less than $350,000, and I was further authorized in making such reorganization and reduction in expenses to abolish or consolidate collection districts, ports and subports of entry and delivery, to discontinue needless offices and employments, to reduce excessive rates of compensation below amounts fixed by law or Executive order, and to do all such other and further things that in my judgment may be necessary to make such reorganization effective and within the said limit of cost; and

''Whereas, it was further provided that such reorganization should be communicated to Congress at its next regular session and should constitute for the fiscal year 1914, and until otherwise provided by Congress, the permanent organization of the customs service: Now, therefore,

''It is hereby ordered and communicated that the following plan shall be the organization of the customs service for the said fiscal year 1914, and unless otherwise provided by Congress the permanent organization of the customs service:

''I. CUSTOMS DISTRICTS

''In lieu of all customs-collection districts, ports, and subports of entry and ports of delivery now or heretofore existing there shall be 49 customs-collection districts with district headquarters and port of entry as follows:'' [The customs-collection districts, ports, and subports of entry and ports of delivery enumerated in the President's message to Congress have been changed since the date of the message and the districts and their boundaries and ports of entry are subject to further changes under section 2 of this title.]

''II. The use of the terms 'port of delivery' and 'subport of entry' is hereby discontinued, and all ports of entry, subports of entry, and ports of delivery not above specifically mentioned as ports of entry, are hereby abolished.

''III. The privileges of the first and seventh sections of the act of June 10, 1880, commonly known as the 'immediate transportation act' shall remain as heretofore existing with respect to the ports of entry above mentioned.

''IV. There shall be one collector of customs for each of the customs collection districts above established, who shall receive the compensation hereafter set forth, which shall constitute all the compensation and emoluments to be received by him and which shall be in lieu of all fees, commissions, salaries, or other emoluments of any name or nature (including the right to charge for blank manifests and clearances under the provisions of section 2648 of the Revised Statutes) heretofore received by or allowed to him.

''All moneys collected or received by such collectors of customs in their official capacities, whether as fees, storage, commissions, or from the sale of blank forms or otherwise, shall be covered into the Treasury.

''V. Such collectors shall maintain their principal offices at the headquarters of their respective districts, with the exception of the collectors for the districts of Virginia, Minnesota, and Duluth and Superior, who shall maintain a principal office at both Newport News and Norfolk, and at both St. Paul and Minneapolis, and at both Duluth and Superior, respectively.

''VI. The collector of customs or the surveyor of customs (if there be no collector) for any district heretofore existing in which the port above mentioned as the headquarters of a district hereby created is located shall continue to hold office as the collector of customs for such new district under his existing commission, or if the port so designated as the headquarters of any district hereby created by an independent port of delivery the collector or surveyor (if there be no collector) shall continue to hold office as the collector of customs for such new district under his existing commission, and the terms of office of all other collectors of customs, and the terms of office of all other surveyors of customs, except the surveyors of customs at the ports of Portland, Me., Boston, Mass., New York, N.Y., Philadelphia, Pa., Baltimore, Md., New Orleans, La., and San Francisco, Cal., shall cease and determine upon this reorganization going into effect.

''VII. The Secretary of the Treasury may appoint a deputy collector to have charge of each port of entry, who shall perform such duties and receive such compensation as the Secretary of the Treasury shall determine.

''VIII. The Secretary of the Treasury is hereby authorized to prescribe uniform blank forms to be used in connection with the entry and clearance of merchandise, and to cause such forms to be printed and to be kept on sale at the various ports of entry as he may direct, the net proceeds of such sales to be covered into the Treasury.

''IX. Merchandise shall not be entered or delivered from customs custody elsewhere than at one of the ports of entry hereinbefore designated, except at the expense of the parties in interest, upon express authority from the Secretary of the Treasury and under conditions to be prescribed by him. When it shall be made to appear to the Secretary of the Treasury that the interests of commerce or the protection of the revenue so require, he may cause to be stationed at places in the various collection districts, though not named as ports of entry, officers or employees of the customs with authority to enter and clear vessels, to accept entries of merchandise, to collect duties, and to enforce the various provisions of the customs and navigation laws.

''X. All persons now in the classified civil service whose employment may be discontinued by reason of this reorganization shall be retained upon the list of eligibles for appointment to fill any vacancies hereafter occurring in the customs service.

''XI. The notice of dissatisfaction and protest provided for by subsections 13 and 14 of section 28 of the act approved August 5, 1909, shall be deemed to be finally abandoned and waived unless within 30 days from the date of filing thereof the person who filed such notice or protest shall deposit with the collector of customs a fee of $1 with respect to each appraisement, entry, or payment objected to. Such fee shall be deposited and accounted for as 'Miscellaneous receipts,' and in case the notice of dissatisfaction or protest in connection with which such fee was deposited shall be finally sustained in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits.

''Attached hereto is a detailed estimate of the expenses of the customs service under the reorganization above provided. [Omitted as not permanent, and in any event superseded by section 6 of this title.]

''Done at Washington, D.C., this 3d day of March, 1913.

''WM. H. TAFT.''

SHORT TITLE OF 2010 AMENDMENT

Pub. L. 111–227, § 1(a), Aug. 11, 2010, 124 Stat. 2409, provided that: ''This Act [amending section 58c of this title and enacting provisions set out as notes under sec-

tion 58c of this title and section 6655 of Title 26, Internal Revenue Code] may be cited as the 'United States Manufacturing Enhancement Act of 2010'.''

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 related 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.

REORGANIZATION PLAN NO. 1 OF 1965

Eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317

Prepared by the President and transmitted to the Senate and the House of Representatives in Congress assembled, March 25, 1965, pursuant to the provisions of the Reorganization Act of 1949, 63 Stat. 203, as amended [see 5 U.S.C. 901 et seq.].

BUREAU OF CUSTOMS

SECTION 1. ABOLITION OF OFFICES

All offices in the Bureau of Customs of the Department of the Treasury of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise to which appointments are required to be made by the President, by and with the advice and consent of the Senate, are abolished. The foregoing provisions shall become effective with respect to each office abolished thereby at such time, not later than December 31, 1966, as the Secretary of the Treasury shall specify, but nothing herein shall empower the Secretary to increase the term of any office beyond that provided by law for such office or affect his authority under the first paragraph under the heading ''TREASURY DEPARTMENT'' appearing in the Act of March 2, 1895 (ch. 187, 28 Stat. 844; 5 U.S.C. 252) [31 U.S.C. 309], to retain in office, prior to December 31, 1966, those persons whose offices are to be terminated under this reorganization plan.

SEC. 2. TRANSFER OF FUNCTIONS

There are transferred to the Secretary of the Treasury the functions, if any, that have been vested by statute in officers, agencies, or employees of the Bureau of Customs of the Department of the Treasury since the effective date of Reorganization Plan No. 26 of 1950 (64 Stat. 1280).

SEC. 3. PRESERVATION OF REMEDIES

The abolition of offices herein shall not prejudice any right to protest or to appeal to the United States Customs Court any action taken in the administration of the customs laws.

SEC. 4. INCIDENTAL PROVISIONS

Consonant with section 4 of the Reorganization Act of 1949, as amended [see 5 U.S.C. 904] and this reorganization plan, the Secretary of the Treasury shall make such provisions as he shall deem necessary respecting (1) the transfer or other disposition of the records, property, personnel, and unexpended balances of appropriations, allocations, and other funds, available or to be made available, which are affected by a reorganization contained in this reorganization plan; and (2) the winding up of the affairs of any officer whose office is abolished by the provisions of this reorganization plan.

MESSAGE OF THE PRESIDENT

To the Congress of the United States:

All that we do to serve the people of this land must be done, as has been my insistent pledge, with the least cost and the most effectiveness.

In my state of the Union message, I announced it was this administration's intention to ''reshape and reorganize'' the executive branch. This goal had one objective: ''to meet more effectively the tasks of today.''

I report today now one step taken forward toward that goal as part of our progress ''on new economies we were planning to make.''

I submit today a plan for reorganization in the Bureau of Customs of the Department of the Treasury.

At present the Bureau maintains 113 independent field offices, each reporting directly to Customs headquarters in Washington, D.C. Under a modernization program of which this reorganization plan is an integral part, the Secretary of the Treasury proposes to establish six regional offices to supervise all Customs field activities. The tightened management controls achieved from these improvements will make possible a net annual saving of $9 million within a few years.

An essential feature will be the abolition of the offices of all Presidential appointees in the Customs Service. The program cannot be effectively carried out without this step.

The following offices, therefore, would be eliminated: Collectors of customs, comptrollers of customs, surveyors of customs, and appraisers of merchandise, to which appointments are now required to be made by the President by and with the advice and consent of the Senate.

Incumbents of abolished offices will be given consideration for suitable employment under the civil service laws in any positions in customs for which they may be qualified.

When this reorganization is completed, all officials and employees of the Bureau of Customs will be appointed under the civil service laws.

All of the functions of the offices which will be abolished are presently vested in the Secretary of the Treasury by Reorganization Plan No. 26 of 1950 which gives the Secretary power to redelegate these functions. He will exercise this power as the existing offices are abolished.

The estimate of savings that will be achieved by the program of customs modernization and improvement, of which this reorganization plan is a part, is based on present enforcement levels, business volume, and salary scales. Of the amounts saved, approximately $1 million a year will be from salaries no longer paid because of the abolition of offices.

The proposed new organizational framework looks to the establishment of new offices at both headquarters and field levels and abolition of present offices.

This results in a net reduction of more than 50 separate principal field offices by concentration of supervisory responsibilities in fewer officials in charge of regional and district activities. In addition to the six offices of regional commissioner, about 25 offices of district director will be established. The regional commissioners and district directors will assume the overall principal supervisory responsibilities and functions of collectors of customs, appraisers of merchandise, comptrollers of customs, laboratories, and supervising customs agents.

At the headquarters level, four new offices will be established to replace seven divisions. A new position of special assistant to the Commissioner will be created and charged with responsibility for insuring that all Customs employees conduct themselves in strict compliance with all applicable laws and regulations. Up to now this function has been one of a number lodged with an existing division.

After investigation I have found and hereby declare that each reorganization included in Reorganization Plan No. 1 of 1965 is necessary to accomplish one or more of the purposes set forth in section 2(a) of the Reorganization Act of 1949, as amended.

It should be emphasized that abolition by Reorganization Plan No. 1 of 1965 of the offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise will in no way prejudice any right of any person affected by the laws adminis-

tered by the Bureau of Customs. The rights of importers and others, for example, before the Customs Court, arising out of the administration of such functions will remain unaffected. In addition it should be emphasized that all essential services to the importing, exporting, and traveling public will continue to be performed.

This reorganization plan will permit a needed modernization of the organization and procedure of the Bureau of Customs. It will permit a more effective administration of the customs laws.

I urge the Congress to permit Reorganization Plan No. 1 of 1965 to become effective.

LYNDON B. JOHNSON.

THE WHITE HOUSE, March 25, 1965.

§ 2. Rearrangement and limitation of districts; changing locations

The President is authorized from time to time, as the exigencies of the service may require, to rearrange, by consolidation or otherwise, the several customs-collection districts and to discontinue ports of entry by abolishing the same or establishing others in their stead. The President is authorized from time to time to change the location of the headquarters in any customs-collection district as the needs of the service may require.

(Aug. 1, 1914, ch. 223, 38 Stat. 623; May 29, 1928, ch. 901, § 1(19), 45 Stat. 987; Pub. L. 91–271, title III, § 302, June 2, 1970, 84 Stat. 291.)

AMENDMENTS

1970—Pub. L. 91–271 struck out provisions limiting the number of customs-collection districts and ports of entry to those established and authorized as of Aug. 1, 1914, except as thereafter provided by law, and provisions requiring the collector of customs of each customs-collection district to be officially designated by the number of the district for which appointed.

1928—Act May 29, 1928, provided for discontinuance of the statement or report as required by a proviso at end of section which read as follows: ''That the President shall, at the beginning of each regular session, submit to Congress a statement of all acts, if any, done under the provisions of this section and the reasons therefor.''

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91–271 effective with respect to articles entered, or withdrawn from warehouse for consumption, on or after Oct. 1, 1970, and such other articles entered or withdrawn from warehouse for consumption prior to such date, or with respect to which a protest has not been disallowed in whole or in part before Oct. 1, 1970, see section 203 of Pub. L. 91–271, set out as a note under section 1500 of this title.

TRANSFER OF FUNCTIONS

All offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise in Bureau of Customs of Department of the Treasury to which appointments were required to be made by President with advice and consent of Senate ordered abolished, with such offices to be terminated not later than December 31, 1966, by Reorg. Plan No. 1 of 1965, eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317, set out as a note under section 1 of this title.

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 such officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5, Government Organization and Employees.

DELEGATION OF FUNCTIONS

For delegation to Secretary of the Treasury of authority vested in President by this section, see Ex. Ord. No. 10289, § 1(a), Sept. 17, 1951, 16 F.R. 9499, set out as a note under section 301 of Title 3, The President.

CUSTOMS DISTRICTS AND PORTS OF ENTRY

An alphabetical index of ports of entry is contained in Schedule D of the Harmonized Tariff Schedule. See Publication of Harmonized Tariff Schedule note set out under section 1202 of this title.

For list of international airports of entry, see section 6.13 of Part 6 of Chapter 1, United States Customs Service, of Title 19, Customs Duties, of the Code of Federal Regulations.

VIRGINIA INLAND PORT; WITHDRAWAL OF DESIGNATION AS CUSTOMS SERVICE PORT OF ENTRY PROHIBITED

Pub. L. 104–52, title V, § 512, Nov. 19, 1995, 109 Stat. 492, provided that: ''Notwithstanding any provision of this or any other Act, during the fiscal year ending September 30, 1996, and thereafter, no funds may be obligated or expended in any way to withdraw the designation of the Virginia Inland Port at Front Royal, Virginia, as a United States Customs Service port of entry.''

[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 related 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.]

COLUMBIA-SNAKE CUSTOMS DISTRICT

Pub. L. 98–573, title II, § 238, Oct. 30, 1984, 98 Stat. 2993, directed Commissioner of United States Customs Service to establish a customs district known as Columbia-Snake Customs District.

PEMBINA, NORTH DAKOTA, CUSTOMS DISTRICT; CHANGE IN BOUNDARIES PROHIBITED WITHOUT CONGRESSIONAL CONSENT

Pub. L. 93–245, ch. X, § 1000, Jan. 3, 1974, 87 Stat. 1083, prohibited use of funds to change boundaries of Pembina, North Dakota Customs District (Region IX), without consent of certain Congressional committees.

§ 3. Superintendence of collection of import duties

The Secretary of the Treasury shall direct the superintendence of the collection of the duties on imports as he shall judge best.

(R.S. § 249.)

CODIFICATION

R.S. § 249 derived from act May 8, 1792, ch. 37, § 6, 1 Stat. 280.

Section, prior to its incorporation into the Code, contained the words ''and tonnage,'' after ''duties on imports''. These words were omitted as superseded by section 3 of the former Appendix to Title 46, Shipping, which charged the Chief of the Bureau of Navigation and Steamboat Inspection with the execution of the laws relating to the collection of the tonnage tax. Section 3 of the former Appendix to Title 46 was repealed by Pub. L. 109–304, § 19, Oct. 6, 2006, 120 Stat. 1710.

ANALYSIS REGARDING CES PROGRAM; EFFECT ON IMPLEMENTATION OF PROGRAM

Pub. L. 100–203, title IX, § 9501(c), Dec. 22, 1987, 101 Stat. 1330–380, as amended by Pub. L. 103–182, title VI, § 691(b)(1), Dec. 8, 1993, 107 Stat. 2224, provided that:

''(1) The Comptroller General of the United States shall conduct a comprehensive analysis, including a

cost-benefit study, of the centralized cargo examination station (CES) concept from the perspective of both the United States Customs Service and business community users. The analysis shall be submitted on the same day to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate (hereinafter in this subsection referred to as the 'Committees') not later than March 30, 1988, and shall include recommendations as to how best to implement cargo inspection procedures.

''(2) The United States Customs Service—

''(A) may not, after the date of the enactment of this Act [Dec. 22, 1987], establish any new centralized cargo examination station at any ocean port, airport, or land border location unless the Customs Service provides to the Committees advance notice, in writing, of not less than 90 days regarding the proposed establishment; and

''(B) shall, on such date of enactment, suspend operations at each centralized cargo examination station that was operating at an airport on the day before such date until the 90th day after a date—

''(i) that is not earlier than the date on which the analysis required under paragraph (1) is submitted to the Committees, and

''(ii) on which the Customs Service provides to the Committees notice, in writing, that it intends to resume such operations at the station.

During the period of suspension of operations under subparagraph (B) at any centralized cargo examination station at an airport, the Secretary of the Treasury shall maintain customs operations and staffing at that airport at a level not less than that which was in effect immediately before the suspension took effect.

''(3) The Commissioner of Customs is authorized to obtain from the operators of centralized cargo examination stations information regarding the fees paid to them for the provision of services at these stations.''

[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 related 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.]

§4. Omitted

CODIFICATION

Section, act Mar. 4, 1923, ch. 251, §1, 42 Stat. 1453, related to appointment, compensation, and qualifications of director and assistant directors of customs. See sections 2071 to 2073 of this title.

§§5, 5a. Repealed. Pub. L. 91–271, title III, §321(a), (b), June 2, 1970, 84 Stat. 293

Section 5, R.S. §2613, act Sept. 21, 1922, ch. 356, title IV, §523, 42 Stat. 974, provided that collectors, comptrollers, and surveyors be appointed for four year terms.

Section 5a, act July 5, 1932, ch. 430, title I, 47 Stat. 584, abolished, except at the Port of New York, the offices of surveyor and appraiser, and those of their assistants and deputies, and transferred the duties of such officers to such persons as designated by the Secretary of the Treasury.

EFFECTIVE DATE OF REPEAL

Repeal effective with respect to articles entered, or withdrawn from warehouse for consumption, on or after Oct. 1, 1970, and such other articles entered or withdrawn from warehouse for consumption prior to such date, or with respect to which a protest has not been disallowed in whole or in part before Oct. 1, 1970, see section 203 of Pub. L. 91–271, set out as an Effective Date of 1970 Amendment note under section 1500 of this title.

§6. Designation of customs officers for foreign service; status; rejection of designated customs officer; applicability of civil service laws

Any officer of the customs service designated by the Secretary of the Treasury for foreign service, shall, through the Department of State, be regularly and officially attached to the diplomatic missions of the United States in the countries in which they are to be stationed, and when such officers are assigned to countries in which there are no diplomatic missions of the United States, appropriate recognition and standing with full facilities for discharging their official duties shall be arranged by the Department of State. The Secretary of State may reject the name of any such officer whose assignment to the foreign post for which he has been designated would, in his judgment, be prejudicial to the public policy of the United States. The appointment of such customs officers shall be made pursuant to the civil service laws and regulations upon the nomination of the principal officer in charge of the office to which such appointments are to be made.

(Mar. 4, 1923, ch. 251, §2, 42 Stat. 1453; Jan. 13, 1925, ch. 76, 43 Stat. 748; May 28, 1926, ch. 411, §1, 44 Stat. 669; June 17, 1930, ch. 497, title IV, §§518, 649, 46 Stat. 737, 762; June 25, 1948, ch. 646, §39, 62 Stat. 992; Pub. L. 91–271, title III, §303, June 2, 1970, 84 Stat. 292.)

AMENDMENTS

1970—Pub. L. 91–271 struck out provisions authorizing Secretary of the Treasury to appoint, prescribe designations and duties, and fix compensation of deputies and other customs officers, laborers, and other employees.

1948—Act June 25, 1948, struck out fourth sentence relating to appointment and compensation of clerks of Customs Court.

1930—Act June 17, 1930, §518, authorized Secretary of the Treasury to appoint and fix compensation of clerks of Customs Court.

1926—Act May 28, 1926, substituted ''United States Customs Court'' for ''Board of General Appraisers''.

Act June 17, 1930, §649, substituted ''Treasury attachés'' for ''Customs attachés''.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91–271 effective with respect to articles entered, or withdrawn from warehouse for consumption, on or after Oct. 1, 1970, and such other articles entered or withdrawn from warehouse for consumption prior to such date, or with respect to which a protest has not been disallowed in whole or in part before Oct. 1, 1970, see section 203 of Pub. L. 91–271, set out as a note under section 1500 of this title.

EFFECTIVE DATE OF 1948 AMENDMENT

Section 38 of act June 25, 1948, provided that the amendment made by that act is effective Sept. 1, 1948.

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 related 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.

All offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise in Bureau of Customs of Department of the Treasury to which appointments were required to be made by President with advice and consent of Senate ordered abolished, with such offices to be terminated not later than December 31, 1966, by Reorg. Plan No. 1 of 1965, eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317, set out as a note under section 1 of this title.

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 such officers, agencies, and employees, by 1950 Reorg. Plan No. 26. §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5, Government Organization and Employees.

§§ 6a to 6d. Repealed. Sept. 3, 1954, ch. 1263, § 13(b), 68 Stat. 1231

Sections, act May 29, 1928, ch. 865, §§1–4, 45 Stat. 955, related to compensation. See sections 5101 et seq. and 5301 et seq. of Title 5, Government Organization and Employees.

Act Dec. 12, 1930, ch. 10, 46 Stat. 1026, formerly set out as a credit to these sections, was repealed by Pub. L. 89–554, § 8(a), Sept. 6, 1966, 80 Stat. 648.

§ 6e. Overtime compensation based on standard or daylight saving time

On and after June 30, 1949, overtime compensation of customs officers and employees, as authorized by law, shall be based either on standard or daylight saving time, whichever is observed where overtime services are performed.

(June 30, 1949, ch. 286, title I, 63 Stat. 360.)

§§ 7 to 11. Repealed. Pub. L. 91–271, title III, § 321(c)–(g), June 2, 1970, 84 Stat. 293

Section 7, act Mar. 4, 1923, ch. 251, § 3, 42 Stat. 1453, authorized collectors, comptrollers, surveyors, and appraisers to appoint assistants, and collector at New York to appoint a solicitor to collector, all such appointments subject to approval of Secretary of the Treasury.

Section 8, R.S. § 2629; acts Mar. 3, 1905, ch. 1413, § 1, 33 Stat. 983; Mar. 4, 1923, ch. 251, § 4, 42 Stat. 1453, set forth procedure for filling a vacancy in office of a collector, comptroller, surveyor, or appraiser.

Section 9, R.S. § 2625, act Mar. 4, 1923, ch. 251, § 3, 42 Stat. 1453, provided for performance of collector's duties in case of his disability.

Section 10, R.S. § 2630; acts Mar. 4, 1923, ch. 251, §§2, 3, 42 Stat. 1453; Jan. 13, 1925, ch. 76, 43 Stat. 748, provided that in cases of occasional and necessary absence, or of sickness, any collector could exercise his powers and perform his duties by deputy.

Section 11, R.S. § 2632; act June 17, 1930, ch. 497, title IV, § 523, 46 Stat. 740, provided that in cases of occasional and necessary absence, or of sickness, every comptroller and surveyor could, respectively, exercise and perform his functions, powers, and duties by deputy.

EFFECTIVE DATE OF REPEAL

Repeal effective with respect to articles entered, or withdrawn from warehouse for consumption, on or after Oct. 1, 1970, and such other articles entered or withdrawn from warehouse for consumption prior to such date, or with respect to which a protest has not been disallowed in whole or in part before Oct. 1, 1970, see section 203 of Pub. L. 91–271, set out as an Effective Date of 1970 Amendment note under section 1500 of this title.

§§ 12 to 18. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(1)–(7), 70 Stat. 947

Sections 12 to 15 provided for appointment by Secretary of the Treasury of 30 special agents for purposes of checking the accounts of collectors and other customs officers for prevention of frauds, authorized regulations for the limitations on their number and compensation and authorized appointment of special agents to reside in foreign territory. Customs agents who perform functions formerly exercised by special agents are covered generally by section 2072 of this title.

Section 12 was based on R.S. § 2649.

Section 13 was based on acts Mar. 4, 1911, ch. 285, 36 Stat. 1393; Mar. 4, 1923, ch. 251, §§1, 2, 5, 7, 42 Stat. 1453, 1454; Mar. 3, 1927, ch. 348, § 3, 44 Stat. 1382.

Section 14 was based on R.S. § 2651.

Section 15 was based on R.S. § 2999.

Section 16, R.S. 2940; acts Mar. 4, 1923, ch. 251, § 2, 42 Stat. 1453; Jan. 13, 1925, ch. 76, 43 Stat. 748, prescribed qualifications and special oath for customs appraiser at New York.

Section 17, R.S. § 2941, prohibited only employees in office of appraiser at New York from engaging or being employed in any commercial activity.

Section 18, R.S. § 2942, related to duties of appraiser and assistant appraiser at New York.

§§ 19, 20. Repealed. Pub. L. 89–554, § 8(a), Sept. 6, 1966, 80 Stat. 646

Section 19, act Feb. 9, 1925, ch. 167, 43 Stat. 819, related to appraiser of merchandise at Baltimore.

Section 20, act Feb. 21, 1925, ch. 278, § 1, 43 Stat. 957, related to office of appraiser of merchandise at Portland, Oregon.

§§ 21 to 24. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(8)–(11), (13), 70 Stat. 947

Sections 21 to 23 prescribed oath of office for customs officers and assistant appraisers.

Section 24 related to designation of persons to administer oath of office.

Section 21 was based on R.S. § 2616.

Section 22 was based on R.S. § 2614; act July 5, 1932, ch. 430, title 1, 47 Stat. 584.

Section 23 was based on R.S. § 2615; July 5, 1932, ch. 430, title 1, 47 Stat. 584.

Section 24 was based on R.S. § 2617; act Feb. 8, 1875, ch. 36, § 11, 18 Stat. 309.

§§ 26 to 28. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(12)–(14), 70 Stat. 947

Section 26, R.S. § 2611; act Feb. 8, 1875, ch. 36, § 11, 18 Stat. 309, related to oath by special examiners of drugs. Functions formerly exercised by the special examiner of drugs are covered by section 381 of Title 21, Food and Drugs.

Section 27, acts Feb. 8, 1875, ch. 36, § 11, 18 Stat. 309; Mar. 2, 1895, ch. 177, § 5, 28 Stat. 807, related to oaths by subordinate customs officers.

Section 28, act Sept. 24, 1914, ch. 309, 38 Stat. 716, provided that headquarters of customs district of Florida should be at Tampa. Section 2 of this title vests authority in the President to change from time to time the location of headquarters of customs collection district and such authority was delegated to the Secretary of the Treasury by section 1 (a) of Executive Order 10289 of September 17, 1951, set out as a note under section 301 of Title 3, The President.

§ 29. Repealed. Aug. 26, 1935, ch. 689, § 2, 49 Stat. 864

Section, act Mar. 15, 1898, ch. 68, § 1, 30 Stat. 286, as supplemented by acts Jan. 28, 1915, ch. 20, § 1, 38 Stat.

800; Mar. 4, 1923, ch. 251, § 3, 42 Stat. 1453, related to administration of oaths by collectors and assistants.

Act Aug. 4, 1949, ch. 393, § 20, 63 Stat. 561, also repealed act Jan. 28, 1915, ch. 20, § 1, 38 Stat. 800, formerly credited to this section.

§ 30. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(34), 70 Stat. 948

Section, act Sept. 30, 1890, ch. 1126, 26 Stat. 511, related to administration of oaths by clerks and inspectors of customs.

§ 30a. Repealed. June 17, 1930, ch. 497, § 651(a)(3), 46 Stat. 762, eff. June 18, 1930

Section, Res. Apr. 2, 1928, ch. 309, 45 Stat. 401, related to administration of oaths by officers and employees of customs service.

§§ 31, 32. Repealed. Pub. L. 92–310, title II, § 226, June 6, 1972, 86 Stat. 206

Section 31, R.S. §§ 2619, 2620; act Feb. 27, 1877, ch. 69, 19 Stat. 245; Pub. L. 91–271, title III, § 304, June 2, 1970, 84 Stat. 292, related to bonds of customs officers.

Section 32, R.S. § 2620; Pub. L. 91–271, title III, § 305, June 2, 1970, 84 Stat. 292, related to amounts, conditions for filing, and procedures for approval of bonds required of customs officers.

§§ 33 to 35. Repealed. Aug. 8, 1953, ch. 397, § 2(a), 67 Stat. 507

Sections, R.S. §§ 2621 to 2623, prescribed various duties of the collectors of customs at each of the ports (1) where collectors, comptrollers and surveyors were appointed: (2) where only collectors and surveyors were appointed; and (3) where only collectors were appointed. The provisions of such sections, in so far as they related to accounting duties, are covered generally in chapters 33 and 35 of Title 31, Money and Finance.

EFFECTIVE DATE OF REPEAL; SAVINGS PROVISION

Repeal effective on and after thirtieth day following Aug. 8, 1953, and savings provision, see sections 1 and 23 of act Aug. 8, 1953.

§§ 36, 37. Repealed. Pub. L. 91–271, title III, § 321(h), (i), June 2, 1970, 84 Stat. 293

Section 36, acts Feb. 6, 1907, ch. 471, 34 Stat. 880; Mar. 4, 1923, ch. 251, § 2, 42 Stat. 1453; Jan. 13, 1925, ch. 76, 43 Stat. 748, enumerated duties of deputy collectors.

Section 37, R.S. § 2633, authorized Secretary of the Treasury to clothe any deputy director at a port other than district headquarters with all powers of his principal appertaining to official acts.

EFFECTIVE DATE OF REPEAL

Repeal effective with respect to articles entered, or withdrawn from warehouse for consumption, on or after Oct. 1, 1970, and such other articles entered or withdrawn from warehouse for consumption prior to such date, or with respect to which a protest has not been disallowed in whole or in part before Oct. 1, 1970, see section 203 of Pub. L. 91–271, set out as an Effective Date of 1970 Amendment note under section 1500 of this title.

§ 38. 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, § 523, 42 Stat. 974, related to powers and duties of comptrollers of customs. See section 1523 of this title.

§ 39. Repealed. Aug. 8, 1953, ch. 397, § 2(a), 67 Stat. 507

Section, R.S. § 2626, prescribed certain duties of comptrollers of customs at each of ports where collectors, comptrollers and surveyors were appointed. The provisions of such section, in so far as it related to accounting duties, is covered generally in chapters 33 and 35 of Title 31, Money and Finance.

EFFECTIVE DATE OF REPEAL; SAVINGS PROVISION

Repeal effective on and after thirtieth day following Aug. 8, 1953, and savings provision, see sections 1 and 23 of act Aug. 8, 1953.

§ 40. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(15), 70 Stat. 947

Section, R.S. § 2627; act June 17, 1930, ch. 497, title IV, § 523, 46 Stat. 740, related to duties of surveyor of customs. Section 5a of this title abolished the offices of surveyor of customs at all ports except New York.

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

Section, R.S. § 2628, prescribed duties of surveyors where only surveyors were appointed.

§§ 42 to 45. Repealed. Aug. 8, 1953, ch. 397, § 2(a), 67 Stat. 507

Sections, R.S. §§ 2639 to 2641, 2643, related to various accounting duties of collectors, comptrollers, and surveyors of customs. Those provisions are covered generally in chapters 33 and 35 of Title 31, Money and Finance.

Section 42 was amended by act July 31, 1894, ch. 174, § 19, 28 Stat. 210.

EFFECTIVE DATE OF REPEAL; SAVINGS PROVISION

Repeal effective on and after thirtieth day following Aug. 8, 1953, and savings provision, see sections 1 and 23 of act Aug. 8, 1953.

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

Sections, R.S. §§ 2644 and 2645, respectively, related to rendition of monthly and quarterly estimates and accounts of certain collectors.

§ 48. Repealed. Aug. 2, 1946, ch. 744, § 2, 60 Stat. 807, eff. Nov. 1, 1946

Section, acts Mar. 4, 1923, ch. 251, § 5, 42 Stat. 1454; June 17, 1930, ch. 497, title IV, § 645(b), 46 Stat. 761, related to travel, subsistence, and transportation expenses of customs officers and employees. These provisions are covered generally in chapter 57 of Title 5, Government Organization and Employees.

§ 49. Repealed. Aug. 26, 1935, ch. 689, § 1, 49 Stat. 864

Section, R.S. § 1790, related to restriction on payment for services of officers or other persons in customs service.

§§ 50, 51. Repealed. Pub. L. 89–554, § 8(a), Sept. 6, 1966, 80 Stat. 642, 645, 650

Section 50, acts Aug. 24, 1912, ch. 355, § 8, 37 Stat. 487; June 6, 1939, ch. 185, 53 Stat. 810, authorized collectors of customs to administer oaths to expense accounts.

Section 51, act Mar. 4, 1923, ch. 251, § 7, 42 Stat. 1454, provided limitations on compensation.

ADDITIONAL REPEAL

Section 51 was additionally repealed by Pub. L. 91–271, title III, § 321(j), June 2, 1970, 84 Stat. 293.

§ 52. Payment of compensation and expenses

The compensation of all customs officers and employees provided for by sections 6, 7, 8, 13, and

51 of this title, and the expenses authorized by section 48 of this title, shall be paid from the appropriation for the collection of the revenue from customs.

(Mar. 4, 1923, ch. 251, § 6, 42 Stat. 1454; Mar. 3, 1927, ch. 348, § 3(c), 44 Stat. 1382.)

REFERENCES IN TEXT

Sections 7 and 8 of this title, referred to in text, were repealed by Pub. L. 91–271, title III, § 321(c), (d), June 2, 1970, 84 Stat. 293.

Section 13 of this title, referred to in text, was repealed by act Aug. 2, 1956, ch. 887, § 4(a)(2), 70 Stat. 947.

Section 48 of this title, referred to in text, was repealed by act Aug. 2, 1946, ch. 744, § 2, 60 Stat. 807, eff. Nov. 1, 1946. See section 5724 of Title 5, Government Organization and Employees.

Section 51 of this title, referred to in text, was repealed by Pub. L. 89–554, § 8(a), Sept. 6, 1966, 80 Stat. 645. See, also, Additional Repeal note set out thereunder.

CODIFICATION

Act Mar. 3, 1927, abolished the offices of Director and Assistant Director of Customs.

§§ 53 to 57. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(16)–(20), 70 Stat. 947

Section 53, R.S. § 2687, provided for apportionment of compensation according to time served. See, generally, sections 5504 and 6101 of Title 5, Government Organization and Employees.

Section 54, R.S. § 2646, related to books to be furnished to collectors and other officers.

Section 55, R.S. § 2647; acts Aug. 24, 1912, ch. 355, 37 Stat. 434; June 17, 1930, ch. 497, title IV, § 523, 46 Stat. 740, provided that collectors of customs, and comptrollers and surveyors performing functions of collectors, should render quarterly accounts to Secretary of the Treasury of fines collected, moneys received as rents, etc.

Section 56, R.S. § 2944, related to additional hours of service at public stores in New York.

Section 57, R.S. § 2648; act Aug. 24, 1912, ch. 355, § 1, 37 Stat. 434, related to sale of blanks by collectors and surveyors.

§ 58. Repealed. Pub. L. 95–410, title II, § 214(a), Oct. 3, 1978, 92 Stat. 904

Section, R.S. § 2654; acts Aug. 24, 1912, ch. 355, 37 Stat. 434; June 2, 1970, Pub. L. 91–271, title III, § 307, 84 Stat. 292, provided for fees of customs officers for eleven enumerated types of services. See section 58a of this title.

§ 58a. Fees for services of customs officers

The Secretary may charge such fees as may be necessary to cover the costs of providing services similar to or the same as services furnished by customs officers under the sections repealed by subsection (a).

(Pub. L. 95–410, title II, § 214(b), Oct. 3, 1978, 92 Stat. 904.)

REFERENCES IN TEXT

The sections repealed by subsection (a), referred to in text, means the sections repealed by Pub. L. 95–410, § 214(a), which provided: ''Sections 2654, 4381, 4382, and 4383 of the Revised Statutes of the United States (19 U.S.C. 58 and 46 U.S.C. 329, 330, and 333) are each repealed.''

§ 58b. User fee for customs services at certain small airports and other facilities

(a) Authorized airports, seaports, or other facilities

The Secretary of the Treasury shall make customs services available and charge a fee for the use of such customs services at—

(1) the airport located at Lebanon, New Hampshire,

(2) the airport located at Pontiac/Oakland, Michigan, and

(3) any other airport, seaport, or other facility designated by the Secretary of the Treasury under subsection (c) of this section.

(b) Liability for and amount of fee

The fee which is charged under subsection (a) of this section shall be paid by each person using the customs services at the airport, seaport, or other facility and shall be in an amount equal to the expenses incurred by the Secretary of the Treasury in providing the customs services which are rendered to such person at such airport, seaport, or other facility (including the salary and expenses of individuals employed by the Secretary of the Treasury to provide such customs services).

(c) Justification for service

The Secretary of the Treasury may designate airports, seaports, and other facilities under this subsection. An airport, seaport, or other facility may be designated under this subsection only if—

(1) the Secretary of the Treasury has made a determination that the volume or value of business cleared through such airport, seaport, or other facility is insufficient to justify the availability of customs services at such airport, seaport, or other facility, and

(2) the governor of the State in which such airport, seaport, or other facility is located approves such designation.

(d) Failure to pay fee

Any person who, after notice and demand for payment of any fee charged under subsection (a) of this section, fails to pay such fee shall be guilty of a misdemeanor and if convicted thereof shall pay a fine that does not exceed an amount equal to 200 percent of such fee.

(e) Small airport, seaport, or other facility account; expenditures for services

Fees collected by the Secretary of the Treasury under subsection (a) of this section with respect to the provision of services at an airport, seaport, or other facility shall be deposited in an account within the Treasury of the United States that is specially designated for such airport, seaport, or other facility. The Secretary of the Treasury is authorized and directed to pay out of any funds available in such account any expenses incurred by the Federal Government in providing customs services at such airport, seaport, or other facility (including expenses incurred for the salaries and expenses of individuals employed to provide such services). None of the funds deposited into such account shall be available for any purpose other than making payments authorized under the preceding sentence.

(f) Customs services for foreign trade zones or subzones

For purposes of this section, customs services provided in connection with, or with respect to, any foreign trade zone or subzone that is located at, or in the vicinity of, any airport, seaport, or other facility described in subsection (a) of this section or designated under subsection (c) of this section shall be considered to be customs services provided at such airport, seaport, or other facility.

(Pub. L. 98–573, title II, § 236, Oct. 30, 1984, 98 Stat. 2992; Pub. L. 99–190, § 142, Dec. 19, 1985, 99 Stat. 1324; Pub. L. 99–272, title XIII, § 13032, Apr. 7, 1986, 100 Stat. 310; Pub. L. 100–418, title I, § 1905, Aug. 23, 1988, 102 Stat. 1313; Pub. L. 101–207, § 3(c)(2), (f)(1), Dec. 7, 1989, 103 Stat. 1834, 1835.)

AMENDMENTS

1989—Pub. L. 101–207, § 3(f)(1)(C), inserted ''and other facilities'' after ''airports'' in section catchline.

Subsecs. (a)(3), (b). Pub. L. 101–207, § 3(f)(1)(A), inserted '', seaport, or other facility'' after ''airport'' wherever appearing.

Subsec. (c). Pub. L. 101–207, § 3(f)(1)(A), (B), inserted '', seaports, and other facilities'' after ''airports'' in introductory provisions and '', seaport, or other facility'' after ''airport'' wherever appearing.

Subsec. (e). Pub. L. 101–207, § 3(f)(1)(A), inserted '', seaport, or other facility'' after ''airport'' wherever appearing.

Subsec. (f). Pub. L. 101–207, § 3(c)(2), (f)(1)(A), added subsec. (f) and inserted '', seaport, or other facility'' after ''airport'' in two places.

1988—Subsec. (a)(2), (3). Pub. L. 100–418, § 1905(1)–(3), added par. (2) and redesignated former par. (2) as (3).

Subsec. (c). Pub. L. 100–418, § 1905(4), struck out ''20'' before ''airports''.

1986—Subsec. (c). Pub. L. 99–272, § 13032(1), made amendment identical to Pub. L. 99–190, substituting ''20 airports'' for ''4 airports''.

Subsec. (e). Pub. L. 99–272, § 13032(2), substituted last two sentences for former last sentence which read as follows: ''The funds in such account shall only be available, as provided by appropriation Acts, for expenditures relating to the provision of customs services at such airport (including expenditures for the salaries and expenses of individuals employed to provide such services).''

1985—Subsec. (c). Pub. L. 99–190 substituted ''20 airports'' for ''4 airports''.

EFFECTIVE DATE

Section effective on 15th day after Oct. 30, 1984, see section 214(a), (b) of Pub. L. 98–573, set out as an Effective Date of 1984 Amendment note under section 1304 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 related 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.

§ 58b–1. Expenses from fees collected

Beginning in fiscal year 1998 and thereafter, such sums as may be necessary for expenses for the provision of Customs services at certain small airports or other facilities when authorized by law and designated by the Secretary of the Treasury, including expenditures for the salary and expenses of individuals employed to provide such services, to be derived from fees collected by the Secretary pursuant to section 58b of this title for each of these airports or other facilities when authorized by law and designated by the Secretary, and to remain available until expended.

(Pub. L. 105–61, title I, Oct. 10, 1997, 111 Stat. 1279.)

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 related 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.

§ 58c. Fees for certain customs services

(a) Schedule of fees

In addition to any other fee authorized by law, the Secretary of the Treasury shall charge and collect the following fees for the provision of customs services in connection with the following:

(1) For the arrival of a commercial vessel of 100 net tons or more, $397.

(2) For the arrival of a commercial truck, $5.

(3) For the arrival of each railroad car carrying passengers or commercial freight, $7.50.

(4) For all arrivals made during a calendar year by a private vessel or private aircraft, $25.

(5)(A) Subject to subparagraph (B), for the arrival of each passenger aboard a commercial vessel or commercial aircraft from a place outside the United States (other than a place referred to in subsection (b)(1)(A)(i) of this section), $5.

(B) For the arrival of each passenger aboard a commercial vessel from a place referred to in subsection (b)(1)(A)(i) of this section, $1.75.

(6) For each item of dutiable mail for which a document is prepared by a customs officer, $5.

(7) For each customs broker permit held by an individual, partnership, association, or corporate customs broker, $125 per year.

(8) For the arrival of a barge or other bulk carrier from Canada or Mexico, $100.

(9)(A) For the processing of merchandise that is formally entered or released during any fiscal year, a fee in an amount equal to 0.21 percent ad valorem, unless adjusted under subparagraph (B).

(B)(i) The Secretary of the Treasury may adjust the ad valorem rate specified in subparagraph (A) to an ad valorem rate (but not to a rate of more than 0.21 percent nor less than 0.15 percent) and the amounts specified in subsection (b)(8)(A)(i) (but not to more than $485 nor less than $21) to rates and amounts which would, if charged, offset the salaries and expenses that will likely be incurred by the Cus-

toms Service in the processing of such entries and releases during the fiscal year in which such costs are incurred.

(ii) In determining the amount of any adjustment under clause (i), the Secretary of the Treasury shall take into account whether there is a surplus or deficit in the fund established under subsection (f) of this section with respect to the provision of customs services for the processing of formal entries and releases of merchandise.

(iii) An adjustment may not be made under clause (i) with respect to the fee charged during any fiscal year unless the Secretary of the Treasury—

(I) not later than 45 days after the date of the enactment of the Act providing full-year appropriations for the Customs Service for that fiscal year, publishes in the Federal Register a notice of intent to adjust the fee under this paragraph and the amount of such adjustment;

(II) provides a period of not less than 30 days following publication of the notice described in subclause (I) for public comment and consultation with the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives regarding the proposed adjustment and the methodology used to determine such adjustment;

(III) upon the expiration of the period provided under subclause (II), notifies such committees in writing regarding the final determination to adjust the fee, the amount of such adjustment, and the methodology used to determine such adjustment; and

(IV) upon the expiration of the 15-day period following the written notification described in subclause (III), submits for publication in the Federal Register notice of the final determination regarding the adjustment of the fee.

(iv) The 15-day period referred to in clause (iii)(IV) shall be computed by excluding—

(I) the days on which either House is not in session because of an adjournment of more than 3 days to a day certain or an adjournment of the Congress sine die; and

(II) any Saturday and Sunday, not excluded under subclause (I), when either House is not in session.

(v) An adjustment made under this subparagraph shall become effective with respect to formal entries and releases made on or after the 15th calendar day after the date of publication of the notice described in clause (iii)(IV) and shall remain in effect until adjusted under this subparagraph.

(C) If for any fiscal year, the Secretary of the Treasury determines not to make an adjustment under subparagraph (B), the Secretary shall, within the time prescribed under subparagraph (B)(iii)(I), submit a written report to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives detailing the reasons for maintaining the current fee and the methodology used for computing such fee.

(D) Any fee charged under this paragraph, whether or not adjusted under subparagraph (B), is subject to the limitations in subsection (b)(8)(A) of this section.

(10) For the processing of merchandise that is informally entered or released, other than at—

(A) a centralized hub facility,

(B) an express consignment carrier facility, or

(C) a small airport or other facility to which section 58b of this title applies, if more than 25,000 informal entries were cleared through such airport or facility during the fiscal year preceding such entry or release,

a fee of—

(i) $2 if the entry or release is automated and not prepared by customs personnel;

(ii) $6 if the entry or release is manual and not prepared by customs personnel; or

(iii) $9 if the entry or release, whether automated or manual, is prepared by customs personnel.

For provisions relating to the informal entry or release of merchandise at facilities referred to in subparagraphs (A), (B), and (C), see subsection (b)(9) of this section.

(b) Limitations on fees

(1)(A) Except as provided in subsection (a)(5)(B) of this section, no fee may be charged under subsection (a) of this section for customs services provided in connection with—

(i) the arrival of any passenger whose journey—

(I) originated in a territory or possession of the United States; or

(II) originated in the United States and was limited to territories and possessions of the United States;

(ii) the arrival of any railroad car the journey of which originates and terminates in the same country, but only if no passengers board or disembark from the train and no cargo is loaded or unloaded from such car while the car is within any country other than the country in which such car originates and terminates;

(iii) the arrival of a ferry, except for a ferry whose operations begin on or after August 1, 1999, and that operates south of 27 degrees latitude and east of 89 degrees longitude; or

(iv) the arrival of any passenger on board a commercial vessel traveling only between ports which are within the customs territory of the United States.

(B) The exemption provided for in subparagraph (A) shall not apply in the case of the arrival of any passenger on board a commercial vessel whose journey originates and terminates at the same place in the United States if there are no intervening stops.

(C) The exemption provided for in subparagraph (A)(i) shall not apply to fiscal years 1994, 1995, 1996, and 1997.

(2) No fee may be charged under subsection (a)(2) of this section for the arrival of a commercial truck during any calendar year after a total of $100 in fees has been paid to the Secretary of the Treasury for the provision of customs services for all arrivals of such commercial truck during such calendar year.

(3) No fee may be charged under subsection (a)(3) of this section for the arrival of a railroad car whether passenger or freight during any calendar year after a total of $100 in fees has been paid to the Secretary of the Treasury for the provision of customs services for all arrivals of such passenger or freight rail car during such calendar year.

(4)(A) No fee may be charged under subsection (a)(5) of this section with respect to the arrival of any passenger—

(i) who is in transit to a destination outside the customs territory of the United States, and

(ii) for whom customs inspectional services are not provided.

(B) In the case of a commercial vessel making a single voyage involving 2 or more United States ports with respect to which the passengers would otherwise be charged a fee pursuant to subsection (a)(5) of this section, such fee shall be charged only 1 time for each passenger.

(5) No fee may be charged under subsection (a)(1) of this section for the arrival of—

(A) a vessel during a calendar year after a total of $5,955 in fees charged under paragraph (1) or (8) of subsection (a) of this section has been paid to the Secretary of the Treasury for the provision of customs services for all arrivals of such vessel during such calendar year,

(B) any vessel which, at the time of the arrival, is being used solely as a tugboat, or

(C) any barge or other bulk carrier from Canada or Mexico.

(6) No fee may be charged under subsection (a)(8) of this section for the arrival of a barge or other bulk carrier during a calendar year after a total of $1,500 in fees charged under paragraph (1) or (8) of subsection (a) of this section has been paid to the Secretary of the Treasury for the provision of customs services for all arrivals of such barge or other bulk carrier during such calendar year.

(7) No fee may be charged under paragraph (2), (3), or (4) of subsection (a) of this section for the arrival of any—

(A) commercial truck,

(B) railroad car, or

(C) private vessel,

that is being transported, at the time of the arrival, by any vessel that is not a ferry.

(8)(A)(i) Subject to clause (ii), the fee charged under subsection (a)(9) of this section for the formal entry or release of merchandise may not exceed $485 or be less than $25, unless adjusted pursuant to subsection (a)(9)(B) of this section.

(ii) A surcharge of $3 shall be added to the fee determined after application of clause (i) for any manual entry or release of merchandise.

(B) No fee may be charged under subsection (a)(9) or (10) of this section for the processing of any article that is—

(i) provided for under any item in chapter 98 of the Harmonized Tariff Schedule of the United States, except subheading 9802.00.60 or 9802.00.80,

(ii) a product of an insular possession of the United States, or

(iii) a product of any country listed in subdivision (c)(ii)(B) or (c)(v) of general note 3 to such Schedule.

(C) For purposes of applying subsection (a)(9) or (10) of this section—

(i) expenses incurred by the Secretary of the Treasury in the processing of merchandise do not include costs incurred in—

(I) air passenger processing,

(II) export control, or

(III) international affairs, and

(ii) any reference to a manual formal or informal entry or release includes any entry or release filed by a broker or importer that requires the inputting of cargo selectivity data into the Automated Commercial System by customs personnel, except when—

(I) the broker or importer is certified as an ABI cargo release filer under the Automated Commercial System at any port within the United States, or

(II) the entry or release is filed at ports prior to the full implementation of the cargo selectivity data system by the Customs Service at such ports.

(D) The fee charged under subsection (a)(9) or (10) of this section with respect to the processing of merchandise shall—

(i) be paid by the importer of record of the merchandise;

(ii) except as otherwise provided in this paragraph, be based on the value of the merchandise as determined under section 1401a of this title;

(iii) in the case of merchandise classified under subheading 9802.00.60 of the Harmonized Tariff Schedule of the United States, be applied to the value of the foreign repairs or alterations to the merchandise;

(iv) in the case of merchandise classified under heading 9802.00.80 of such Schedule, be applied to the full value of the merchandise, less the cost or value of the component United States products;

(v) in the case of agricultural products of the United States that are processed and packed in a foreign trade zone, be applied only to the value of material used to make the container for such merchandise, if such merchandise is subject to entry and the container is of a kind normally used for packing such merchandise; and

(vi) in the case of merchandise entered from a foreign trade zone (other than merchandise to which clause (v) applies), be applied only to the value of the privileged or nonprivileged foreign status merchandise under section 3 of the Act of June 18, 1934 (commonly known as the Foreign Trade Zones Act, 19 U.S.C. 81c).

With respect to merchandise that is classified under subheading 9802.00.60 or heading 9802.00.80 of such Schedule and is duty-free, the Secretary may collect the fee charged on the processing of the merchandise under subsection (a)(9) or (10) of this section on the basis of aggregate data derived from financial and manufacturing reports used by the importer in the normal course of business, rather than on the basis of entry-by-entry accounting.

(E) For purposes of subsection (a)(9) and (10) of this section, merchandise is entered or released, as the case may be, if the merchandise is—

(i) permitted or released under section 1448(b) of this title,

(ii) entered or released from customs custody under section 1484(a)(1)(A) of this title, or

(iii) withdrawn from warehouse for consumption.

(9)(A) With respect to the processing of letters, documents, records, shipments, merchandise, or any other item that is valued at an amount that is $2,000 or less (or such higher amount as the Secretary of the Treasury may set by regulation pursuant to section 1498 of this title), except such items entered for transportation and exportation or immediate exportation at a centralized hub facility, an express consignment carrier facility, or a small airport or other facility, the following reimbursements and payments are required:

(i) In the case of a small airport or other facility—

(I) the reimbursement which such facility is required to make during the fiscal year under section 9701 of title 31 or section 58b of this title; and

(II) an annual payment by the facility to the Secretary of the Treasury, which is in lieu of the payment of fees under subsection (a)(10) of this section for such fiscal year, in an amount equal to the reimbursement under subclause (I).

(ii) Notwithstanding subsection (e)(6) of this section and subject to the provisions of subparagraph (B), in the case of an express consignment carrier facility or centralized hub facility—

(I) $.66 per individual airway bill or bill of lading; and

(II) if the merchandise is formally entered, the fee provided for in subsection (a)(9) of this section, if applicable.

(B)(i) Beginning in fiscal year 2004, the Secretary of the Treasury may adjust (not more than once per fiscal year) the amount described in subparagraph (A)(ii) to an amount that is not less than $.35 and not more than $1.00 per individual airway bill or bill of lading. The Secretary shall provide notice in the Federal Register of a proposed adjustment under the preceding sentence and the reasons therefor and shall allow for public comment on the proposed adjustment.

(ii) Notwithstanding section 1451 of this title, the payment required by subparagraph (A)(ii)(I) or (II) shall be the only payment required for reimbursement of the Customs Service in connection with the processing of an individual airway bill or bill of lading in accordance with such subparagraph and for providing services at express consignment carrier facilities or centralized hub facilities, except that the Customs Service may require such facilities to cover expenses of the Customs Service for adequate office space, equipment, furnishings, supplies, and security.

(iii)(I) The payment required by subparagraph (A)(ii) and clause (ii) of this subparagraph shall be paid on a quarterly basis by the carrier using the facility to the Customs Service in accordance with regulations prescribed by the Secretary of the Treasury.

(II) 50 percent of the amount of payments received under subparagraph (A)(ii) and clause (ii) of this subparagraph shall, in accordance with section 1524 of this title, be deposited in the Customs User Fee Account and shall be used to directly reimburse each appropriation for the amount paid out of that appropriation for the costs incurred in providing services to express consignment carrier facilities or centralized hub facilities. Amounts deposited in accordance with the preceding sentence shall be available until expended for the provision of customs services to express consignment carrier facilities or centralized hub facilities.

(III) Notwithstanding section 1524 of this title, the remaining 50 percent of the amount of payments received under subparagraph (A)(ii) and clause (ii) of this subparagraph shall be paid to the Secretary of the Treasury, which is in lieu of the payment of fees under subsection (a)(10) of this section.

(C) For purposes of this paragraph:

(i) The terms ''centralized hub facility'' and ''express consignment carrier facility'' have the respective meanings that are applied to such terms in part 128 of chapter I of title 19, Code of Federal Regulations. Nothing in this paragraph shall be construed as prohibiting the Secretary of the Treasury from processing merchandise that is informally entered or released at any centralized hub facility or express consignment carrier facility during the normal operating hours of the Customs Service, subject to reimbursement and payment under subparagraph (A).

(ii) The term ''small airport or other facility'' means any airport or facility to which section 58b of this title applies, if more than 25,000 informal entries were cleared through such airport or facility during the preceding fiscal year.

(10)(A) The fee charged under subsection (a)(9) or (10) with respect to goods of Canadian origin (as determined under section 202 of the United States-Canada Free-Trade Agreement Implementation Act of 1988) when the United States-Canada Free-Trade Agreement is in force shall be in accordance with article 403 of that Agreement.

(B) For goods qualifying under the rules of origin set out in section 3332 of this title, the fee under subsection (a)(9) or (10)—

(i) may not be charged with respect to goods that qualify to be marked as goods of Canada pursuant to Annex 311 of the North American Free Trade Agreement, for such time as Canada is a NAFTA country, as defined in section 3301(4) of this title; and

(ii) may not be increased after December 31, 1993, and may not be charged after June 29, 1999, with respect to goods that qualify to be marked as goods of Mexico pursuant to such Annex 311, for such time as Mexico is a NAFTA country.

Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(11) No fee may be charged under subsection (a)(9) or (10) of this section with respect to products of Israel if an exemption with respect to the fee is implemented under section 112 of the Customs and Trade Act of 1990.

(12) No fee may be charged under subsection (a)(9) or (10) of this section with respect to goods that qualify as originating goods under section 202 of the United States-Chile Free Trade Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(13) No fee may be charged under subsection (a)(9) or (10) of this section with respect to goods that qualify as originating goods under section 202 of the United States-Singapore Free Trade Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(14) No fee may be charged under subsection (a)(9) or (10) of this section with respect to goods that qualify as originating goods under section 203 of the United States-Australia Free Trade Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(15) No fee may be charged under subsection (a)(9) or (10) of this section with respect to goods that qualify as originating goods under section 4033 of this title. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(16) No fee may be charged under subsection (a)(9) or (10) of this section with respect to goods that qualify as originating goods under section 202 of the United States-Bahrain Free Trade Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(17) No fee may be charged under subsection (a)(9) or (10) with respect to goods that qualify as originating goods under section 202 of the United States-Oman Free Trade Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(18) No fee may be charged under subsection (a)(9) or (10) with respect to goods that qualify as originating goods under section 203 of the United States-Peru Trade Promotion Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(19) No fee may be charged under subsection (a)(9) or (10) with respect to goods that qualify as originating goods under section 202 of the United States–Korea Free Trade Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(20) No fee may be charged under subsection (a) (9) or (10) with respect to goods that qualify as originating goods under section 203 of the United States–Colombia Trade Promotion Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(21) No fee may be charged under subsection (a)(9) or (10) with respect to goods that qualify as originating goods under section 203 of the United States–Panama Trade Promotion Agreement Implementation Act. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.

(c) Definitions

For purposes of this section—

(1) The term ''ferry'' means any vessel which is being used—

(A) to provide transportation only between places that are no more than 300 miles apart, and

(B) to transport only—

(i) passengers, or

(ii) vehicles, or railroad cars, which are being used, or have been used, in transporting passengers or goods.

(2) The term ''arrival'' means arrival at a port of entry in the customs territory of the United States.

(3) The term ''customs territory of the United States'' has the meaning given to such term by general note 2 of the Harmonized Tariff Schedule of the United States.

(4) The term ''customs broker permit'' means a permit issued under section 1641(c) of this title.

(5) The term ''barge or other bulk carrier'' means any vessel which—

(A) is not self-propelled, or

(B) transports fungible goods that are not packaged in any form.

(d) Collection

(1) Each person that issues a document or ticket to an individual for transportation by a commercial vessel or commercial aircraft into the customs territory of the United States shall—

(A) collect from that individual the fee charged under subsection (a)(5) of this section at the time the document or ticket is issued; and

(B) separately identify on that document or ticket the fee charged under subsection (a)(5) of this section as a Federal inspection fee.

(2) If—

(A) a document or ticket for transportation of a passenger into the customs territory of the United States is issued in a foreign country; and

(B) the fee charged under subsection (a)(5) of this section is not collected at the time such document or ticket is issued;

the person providing transportation to such passenger shall collect such fee at the time such passenger departs from the customs territory of the United States and shall provide such passenger a receipt for the payment of such fee.

(3) The person who collects fees under paragraph (1) or (2) shall remit those fees to the Sec-

retary of the Treasury at any time before the date that is 31 days after the close of the calendar quarter in which the fees are collected.

(4)(A) Notice of the date on which payment of the fee imposed by subsection (a)(7) of this section is due shall be published by the Secretary of the Treasury in the Federal Register by no later than the date that is 60 days before such due date.

(B) A customs broker permit may be revoked or suspended for nonpayment of the fee imposed by subsection (a)(7) of this section only if notice of the date on which payment of such fee is due was published in the Federal Register at least 60 days before such due date.

(C) The customs broker's license issued under section 1641(b) of this title may not be revoked or suspended merely by reason of nonpayment of the fee imposed under subsection (a)(7) of this section.

(e) Provision of customs services

(1) Notwithstanding section 1451 of this title or any other provision of law (other than paragraph (2)), the customs services required to be provided to passengers upon arrival in the United States shall be adequately provided in connection with scheduled airline flights at customs serviced airports when needed and at no cost (other than the fees imposed under subsection (a) of this section) to airlines and airline passengers.

(2)(A) This subsection shall not apply with respect to any airport, seaport, or other facility to which section 58b of this title applies.

(B) Subparagraph (C) of paragraph (6) shall not apply with respect to any foreign trade zone or subzone that is located at, or in the vicinity of, an airport, seaport, or other facility to which section 58b of this title applies.

(3) Notwithstanding section 1451 of this title or any other provision of law—

(A) the customs services required to be provided to passengers upon arrival in the United States shall be adequately provided in connection with scheduled airline flights when needed at places located outside the customs territory of the United States at which a customs officer is stationed for the purpose of providing such customs services, and

(B) other than the fees imposed under subsection (a) of this section, the airlines and airline passengers shall not be required to reimburse the Secretary of the Treasury for the costs of providing overtime customs inspectional services at such places.

(4) Notwithstanding any other provision of law, all customs services (including, but not limited to, normal and overtime clearance and preclearance services) shall be adequately provided, when requested, for—

(A) the clearance of any commercial vessel, vehicle, or aircraft or its passengers, crew, stores, material, or cargo arriving, departing, or transiting the United States;

(B) the preclearance at any customs facility outside the United States of any commercial vessel, vehicle or aircraft or its passengers, crew, stores, material, or cargo; and

(C) the inspection or release of commercial cargo or other commercial shipments being entered into, or withdrawn from, the customs territory of the United States.

(5) For purposes of this subsection, customs services shall be treated as being ''adequately provided'' if such of those services that are necessary to meet the needs of parties subject to customs inspection are provided in a timely manner taking into account factors such as—

(A) the unavoidability of weather, mechanical, and other delays;

(B) the necessity for prompt and efficient passenger and baggage clearance;

(C) the perishability of cargo;

(D) the desirability or unavoidability of late night and early morning arrivals from various time zones;

(E) the availability (in accordance with regulations prescribed under subsection (g)(2) of this section) of customs personnel and resources; and

(F) the need for specific enforcement checks.

(6) Notwithstanding any other provision of law except paragraph (2), during any period when fees are authorized under subsection (a) of this section, no charges, other than such fees, may be collected—

(A) for any—

(i) cargo inspection, clearance, or other customs activity, expense, or service performed (regardless whether performed outside of normal business hours on an overtime basis), or

(ii) customs personnel provided,

in connection with the arrival or departure of any commercial vessel, vehicle, or aircraft, or its passengers, crew, stores, material, or cargo, in the United States;

(B) for any preclearance or other customs activity, expense, or service performed, and any customs personnel provided, outside the United States in connection with the departure of any commercial vessel, vehicle, or aircraft, or its passengers, crew, stores, material, or cargo, for the United States; or

(C) in connection with—

(i) the activation or operation (including Customs Service supervision) of any foreign trade zone or subzone established under the Act of June 18, 1934 (commonly known as the Foreign Trade Zones Act, 19 U.S.C. 81a et seq.), or

(ii) the designation or operation (including Customs Service supervision) of any bonded warehouse under section 1555 of this title.

(f) Disposition of fees

(1) There is established in the general fund of the Treasury a separate account which shall be known as the ''Customs User Fee Account''. Notwithstanding section 1524 of this title, there shall be deposited as offsetting receipts into the Customs User Fee Account all fees collected under subsection (a) of this section except—

(A) the portion of such fees that is required under paragraph (3) for the direct reimbursement of appropriations, and

(B) amounts deposited into the Customs Commercial and Homeland Security Automation Account under paragraph (5).

(2) Except as otherwise provided in this subsection, all funds in the Customs User Fee Ac-

count shall be available, to the extent provided for in appropriations Acts, to pay the costs (other than costs for which direct reimbursement under paragraph (3) is required) incurred by the United States Customs Service in conducting customs revenue functions as defined in section 215 of title 6 (other than functions performed by the Office of International Affairs referred to in section 215(8) of title 6), and for automation (including the Automation Commercial Environment computer system), and for no other purpose. To the extent that funds in the Customs User Fee Account are insufficient to pay the costs of such customs revenue functions, customs duties in an amount equal to the amount of such insufficiency shall be available, to the extent provided for in appropriations Acts, to pay the costs of such customs revenue functions in the amount of such insufficiency, and shall be available for no other purpose. The provisions of the first and second sentences of this paragraph specifying the purposes for which amounts in the Customs User Fee Account may be made available shall not be superseded except by a provision of law which specifically modifies or supersedes such provisions. So long as there is a surplus of funds in the Customs User Fee Account, the Secretary of the Treasury may not reduce personnel staffing levels for providing commercial clearance and preclearance services.

(3)(A) The Secretary of the Treasury, in accordance with section 1524 of this title and subject to subparagraph (B), shall directly reimburse, from the fees collected under subsection (a) of this section (other than the fees under subsection (a)(9) and (10) of this section and the excess fees determined by the Secretary under paragraph (5)), each appropriation for the amount paid out of that appropriation for the costs incurred by the Secretary—

(i) in—

(I) paying overtime compensation under section 267(a) of this title,

(II) paying premium pay under section 267(b) of this title, but the amount for which reimbursement may be made under this subclause may not, for any fiscal year, exceed the difference between the total cost of all the premium pay for such year calculated under section 267(b) of this title and the cost of the night and holiday premium pay that the Customs Service would have incurred for the same inspectional work on the day before August 10, 1993,

(III) paying agency contributions to the Civil Service Retirement and Disability Fund to match deductions from the overtime compensation paid under subclause (I),

(IV) providing all preclearance services for which the recipients of such services are not required to reimburse the Secretary of the Treasury, and

(V) paying foreign language proficiency awards under section 267a of this title,

(ii) to the extent funds remain available after making reimbursements under clause (i), in providing salaries for full-time and part-time inspectional personnel and equipment that enhance customs services for those persons or entities that are required to pay fees under paragraphs (1) through (8) of subsection (a) of this section (distributed on a basis proportionate to the fees collected under paragraphs (1) through (8) of subsection (a) of this section), and

(iii) to the extent funds remain available after making reimbursements under clause (ii), in providing salaries for up to 50 full-time equivalent inspectional positions to provide preclearance services.

The transfer of funds required under subparagraph (C)(iii) has priority over reimbursements under this subparagraph to carry out subclauses (II), (III), (IV), and (V) of clause (i). Funds described in clause (ii) shall only be available to reimburse costs in excess of the highest amount appropriated for such costs during the period beginning with fiscal year 1990 and ending with the current fiscal year.

(B) Reimbursement of appropriations under this paragraph—

(i) shall be subject to apportionment or similar administrative practices;

(ii) shall be made at least quarterly; and

(iii) to the extent necessary, may be made on the basis of estimates made by the Secretary of the Treasury and adjustments shall be made in subsequent reimbursements to the extent that the estimates were in excess of, or less than, the amounts required to be reimbursed.

(C)(i) For fiscal year 1991 and subsequent fiscal years, the amount required to reimburse costs described in subparagraph (A)(i) shall be projected from actual requirements, and only the excess of collections over such projected costs for such fiscal year shall be used as provided in subparagraph (A)(ii).

(ii) The excess of collections over inspectional overtime and preclearance costs (under subparagraph (A)(i)) reimbursed for fiscal years 1989 and 1990 shall be available in fiscal year 1991 and subsequent fiscal years for the purposes described in subparagraph (A)(ii), except that $30,000,000 of such excess shall remain without fiscal year limitation in a contingency fund and, in any fiscal year in which receipts are insufficient to cover the costs described in subparagraph (A)(i) and (ii), shall be used for—

(I) the costs of providing the services described in subparagraph (A)(i), and

(II) after the costs described in subclause (I) are paid, the costs of providing the personnel and equipment described in subparagraph (A)(ii) at the preceding fiscal year level.

(iii) For each fiscal year, the Secretary of the Treasury shall calculate the difference between—

(I) the estimated cost for overtime compensation that would have been incurred during that fiscal year for inspectional services if sections 261 and 267 of this title, as in effect before the enactment of section 13811 of the Omnibus Budget Reconciliation Act of 1993, had governed such costs, and

(II) the actual cost for overtime compensation, premium pay, and agency retirement contributions that is incurred during that fiscal year in regard to inspectional services under section 267 of this title, as amended by section 13811 of the Omnibus Budget Reconcili-

ation Act of 1993, and under section 8331(3) of title 5, as amended by section 13812(a)(1) of such Act of 1993, plus the actual cost that is incurred during that fiscal year for foreign language proficiency awards under section 267a of this title,

and shall transfer from the Customs User Fee Account to the General Fund of the Treasury an amount equal to the difference calculated under this clause, or $18,000,000, whichever amount is less. Transfers shall be made under this clause at least quarterly and on the basis of estimates to the same extent as are reimbursements under subparagraph (B)(iii).

(D) At the close of each fiscal year, the Secretary of the Treasury shall submit a report to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives summarizing the expenditures, on a port-by-port basis, for which reimbursement has been provided under subparagraph (A)(ii).

(E) Nothing in this paragraph shall be construed to preclude the use of appropriated funds, from sources other than the fees collected under subsection (a) of this section, to pay the costs set forth in clauses (i), (ii), and (iii) of subparagraph (A).

(4) At the close of fiscal year 1988 and each even-numbered fiscal year occurring thereafter, the Secretary of the Treasury shall submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate regarding how the fees imposed under subsection (a) of this section should be adjusted in order that the balance of the Customs User Fee Account approximates a zero balance. Before making recommendations regarding any such adjustments, the Secretary of the Treasury shall provide adequate opportunity for public comment. The recommendations shall, as precisely as possible, propose fees which reflect the actual costs to the United States Government for the commercial services provided by the United States Customs Service.

(5)(A) There is created within the general fund of the Treasury a separate account that shall be known as the ''Customs Commercial and Homeland Security Automation Account''. In each of fiscal years 2003, 2004, and 2005 there shall be deposited into the Account from fees collected under subsection (a)(9)(A) of this section, $350,000,000.

(B) There is authorized to be appropriated from the Account in fiscal years 2003 through 2005 such amounts as are available in that Account for the development, establishment, and implementation of the Automated Commercial Environment computer system for the processing of merchandise that is entered or released and for other purposes related to the functions of the Department of Homeland Security. Amounts appropriated pursuant to this subparagraph are authorized to remain available until expended.

(C) In adjusting the fee imposed by subsection (a)(9)(A) of this section for fiscal year 2006, the Secretary of the Treasury shall reduce the amount estimated to be collected in fiscal year 2006 by the amount by which total fees deposited to the Account during fiscal years 2003, 2004, and 2005 exceed total appropriations from that Account.

(6) Of the amounts collected in fiscal year 1999 under paragraphs (9) and (10) of subsection (a) of this section, $50,000,000 shall be available to the Customs Service, subject to appropriations Acts, for automated commercial systems. Amounts made available under this paragraph shall remain available until expended.

(g) Regulations and enforcement

(1) The Secretary of the Treasury may prescribe such rules and regulations as may be necessary to carry out the provisions of this section. Regulations issued by the Secretary of the Treasury under this subsection with respect to the collection of the fees charged under subsection (a)(5) of this section and the remittance of such fees to the Treasury of the United States shall be consistent with the regulations issued by the Secretary of the Treasury for the collection and remittance of the taxes imposed by subchapter C of chapter 33 of title 26, but only to the extent the regulations issued with respect to such taxes do not conflict with the provisions of this section.

(2) Except to the extent otherwise provided in regulations, all administrative and enforcement provisions of customs laws and regulations, other than those laws and regulations relating to drawback, shall apply with respect to any fee prescribed under subsection (a) of this section, and with respect to persons liable therefor, as if such fee is a customs duty. For purposes of the preceding sentence, any penalty expressed in terms of a relationship to the amount of the duty shall be treated as not less than the amount which bears a similar relationship to the amount of the fee assessed. For purposes of determining the jurisdiction of any court of the United States or any agency of the United States, any fee prescribed under subsection (a) of this section shall be treated as if such fee is a customs duty.

(h) Omitted

(i) Effect on other authority

Except with respect to customs services for which fees are imposed under subsection (a) of this section, nothing in this section shall be construed as affecting the authority of the Secretary of the Treasury to charge fees under section 58a of this title.

(j) Effective dates

(1) Except as otherwise provided in this subsection, the provisions of this section, and the amendments and repeals made by this section, shall apply with respect to customs services rendered after the date that is 90 days after April 7, 1986.

(2) Fees may be charged under subsection (a)(5) of this section only with respect to customs services rendered in regard to arriving passengers using transportation for which documents or tickets were issued after the date that is 90 days after April 7, 1986.

(3)(A) Fees may not be charged under paragraphs (9) and (10) of subsection (a) of this section after August 2, 2021.

(B)(i) Subject to clause (ii), Fees[1] may not be charged under paragraphs (1) through (8) of subsection (a) of this section after December 8, 2020.

(ii) In fiscal year 2006 and in each succeeding fiscal year for which fees under paragraphs (1) through (8) of subsection (a) of this section are authorized—

(I) the Secretary of the Treasury shall charge fees under each such paragraph in amounts that are reasonably related to the costs of providing customs services in connection with the activity or item for which the fee is charged under such paragraph, except that in no case may the fee charged under any such paragraph exceed by more than 10 percent the amount otherwise prescribed by such paragraph;

(II) the amount of fees collected under such paragraphs may not exceed, in the aggregate, the amounts paid in that fiscal year for the costs described in subsection (f)(3)(A) of this section incurred in providing customs services in connection with the activity or item for which the fees are charged under such paragraphs;

(III) a fee may not be collected under any such paragraph except to the extent such fee will be expended to pay the costs described in subsection (f)(3)(A) of this section incurred in providing customs services in connection with the activity or item for which the fee is charged under such paragraph; and

(IV) any fee collected under any such paragraph shall be available for expenditure only to pay the costs described in subsection (f)(3)(A) of this section incurred in providing customs services in connection with the activity or item for which the fee is charged under such paragraph.

(C)(i) Notwithstanding subparagraph (A), fees may be charged under paragraphs (9) and (10) of subsection (a) during the period beginning on August 3, 2021, and ending on September 30, 2021.

(ii) Notwithstanding subparagraph (B)(i), fees may be charged under paragraphs (1) through (8) of subsection (a) during the period beginning on December 9, 2020, and ending on August 31, 2021.

(D) Notwithstanding subparagraph (B)(i), fees may be charged under paragraphs (1) through (8) of subsection (a) during the period beginning on September 1, 2021, and ending on September 30, 2021.

(k) Advisory committee

The Commissioner of Customs shall establish an advisory committee whose membership shall consist of representatives from the airline, cruise ship, and other transportation industries who may be subject to fees under subsection (a) of this section. The advisory committee shall not be subject to termination under section 14 of the Federal Advisory Committee Act. The advisory committee shall meet on a periodic basis and shall advise the Commissioner on issues related to the performance of the inspectional services of the United States Customs Service. Such advice shall include, but not be limited to, such issues as the time periods during which such services should be performed, the proper number and deployment of inspection officers, the level of fees, and the appropriateness of any proposed fee. The Commissioner shall give consideration to the views of the advisory committee in the exercise of his or her duties.

(Pub. L. 99–272, title XIII, §13031, Apr. 7, 1986, 100 Stat. 308; Pub. L. 99–509, title VIII, §8101, Oct. 21, 1986, 100 Stat. 1965; Pub. L. 99–514, §2, title XVIII, §1893(a)–(c)(1), (d), (e), Oct. 22, 1986, 100 Stat. 2095, 2927–2930; Pub. L. 100–203, title IX, §9501(a), Dec. 22, 1987, 101 Stat. 1330–377; Pub. L. 100–418, title I, §1214(g), Aug. 23, 1988, 102 Stat. 1156; Pub. L. 100–449, title II, §203, Sept. 28, 1988, 102 Stat. 1861; Pub. L. 100–647, title IX, §9001(a)(13), Nov. 10, 1988, 102 Stat. 3807; Pub. L. 101–207, §3(c)(1), (f)(2), Dec. 7, 1989, 103 Stat. 1834, 1835; Pub. L. 101–382, title I, §§111(a)–(e), 139(c), Aug. 20, 1990, 104 Stat. 635–639, 654; Pub. L. 101–508, title X, §10001(a), (b), (e), (f), Nov. 5, 1990, 104 Stat. 1388–385 to 1388–387; Pub. L. 103–66, title XIII, §§13801, 13813, Aug. 10, 1993, 107 Stat. 667, 671; Pub. L. 103–182, title II, §204, title V, §521(a), title VI, §682, Dec. 8, 1993, 107 Stat. 2092, 2160, 2218; Pub. L. 103–465, title VI, §§611(a), 612(a), Dec. 8, 1994, 108 Stat. 4991, 4992; Pub. L. 104–295, §§4(a), 6, 21(a)(1), 38(a)–(c), Oct. 11, 1996, 110 Stat. 3516, 3517, 3529, 3539, 3540; Pub. L. 105–150, §1(a), Dec. 16, 1997, 111 Stat. 2685; Pub. L. 106–36, title I, §1001(b)(1), title II, §2418(a)–(d), June 25, 1999, 113 Stat. 131, 176, 177; Pub. L. 106–476, title I, §1457, Nov. 9, 2000, 114 Stat. 2170; Pub. L. 107–210, div. A, title III, §337(a), Aug. 6, 2002, 116 Stat. 978; Pub. L. 107–296, title IV, §419(a), Nov. 25, 2002, 116 Stat. 2181; Pub. L. 108–77, title II, §204, Sept. 3, 2003, 117 Stat. 930; Pub. L. 108–78, title II, §203, Sept. 3, 2003, 117 Stat. 961; Pub. L. 108–89, title III, §301, Oct. 1, 2003, 117 Stat. 1134; Pub. L. 108–121, title II, §201, Nov. 11, 2003, 117 Stat. 1343; Pub. L. 108–286, title II, §204, Aug. 3, 2004, 118 Stat. 939; Pub. L. 108–357, title VIII, §892(a), (b), (c)(2), (d), Oct. 22, 2004, 118 Stat. 1644–1646; Pub. L. 108–429, title II, §2004(f), Dec. 3, 2004, 118 Stat. 2593; Pub. L. 109–53, title II, §204, Aug. 2, 2005, 119 Stat. 483; Pub. L. 109–169, title II, §203, Jan. 11, 2006, 119 Stat. 3591; Pub. L. 109–280, title XIV, §1635(f)(5), Aug. 17, 2006, 120 Stat. 1171; Pub. L. 109–283, title II, §203, Sept. 26, 2006, 120 Stat. 1201; Pub. L. 110–42, §3, June 30, 2007, 121 Stat. 236; Pub. L. 110–52, §2, Aug. 1, 2007, 121 Stat. 264; Pub. L. 110–89, §2(b), Sept. 28, 2007, 121 Stat. 982; Pub. L. 110–138, title II, §204, title VI, §601, Dec. 14, 2007, 121 Stat. 1475, 1489; Pub. L. 110–191, §3, Feb. 29, 2008, 122 Stat. 646; Pub. L. 110–234, title XV, §15201(a), (b), May 22, 2008, 122 Stat. 1500; Pub. L. 110–246, §4(a), title XV, §15201(a), (b), June 18, 2008, 122 Stat. 1664, 2262; Pub. L. 110–287, §2, July 29, 2008, 122 Stat. 2649; Pub. L. 110–436, §5(a), Oct. 16, 2008, 122 Stat. 4981; Pub. L. 111–42, title I, §103, July 28, 2009, 123 Stat. 1963; Pub. L. 111–124, §3, Dec. 28, 2009, 123 Stat. 3484; Pub. L. 111–171, §11, May 24, 2010, 124 Stat. 1207; Pub. L. 111–210, §2, July 27, 2010, 124 Stat. 2256; Pub. L. 111–227, title IV, §4001(a), (b)(1), Aug. 11, 2010, 124 Stat. 2480; Pub. L. 111–291, title VIII, §821, Dec. 8, 2010, 124 Stat. 3163; Pub. L. 111–344, title III, §301, Dec. 29, 2010, 124 Stat. 3617; Pub. L. 112–41, title II, §203, title V, §504, Oct. 21, 2011, 125 Stat. 447, 460; Pub. L. 112–42, title II, §204, title VI, §§601(a), 602, Oct. 21, 2011, 125 Stat. 483, 495, 496; Pub. L. 112–43, title II, §204, title V, §501, Oct. 21, 2011, 125 Stat. 518, 530.)

[1] So in original. Probably should not be capitalized.

AMENDMENT OF SECTION

For termination of amendment by section 107(c) of Pub. L. 112–43, see Effective and Termination Dates of 2011 Amendment note below.

For termination of amendment by section 107(c) of Pub. L. 112–42, see Effective and Termination Dates of 2011 Amendment note below.

For termination of amendment by section 107(c) of Pub. L. 112–41, see Effective and Termination Dates of 2011 Amendment note below.

For termination of amendment by section 107(c) of Pub. L. 110–138, see Effective and Termination Dates of 2007 Amendment note below.

For termination of amendment by section 107(c) of Pub. L. 109–283, see Effective and Termination Dates of 2006 Amendment note below.

For termination of amendment by section 106(c) of Pub. L. 109–169, see Effective and Termination Dates of 2006 Amendment note below.

For termination of amendment by section 107(d) of Pub. L. 109–53, see Effective and Termination Dates of 2005 Amendment note below.

For termination of amendment by section 106(c) of Pub. L. 108–286, see Effective and Termination Dates of 2004 Amendment note below.

For termination of amendment by section 107(c) of Pub. L. 108–78, see Effective and Termination Dates of 2003 Amendment note below.

For termination of amendment by section 107(c) of Pub. L. 108–77, see Effective and Termination Dates of 2003 Amendment note below.

REFERENCES IN TEXT

The Harmonized Tariff Schedule of the United States, referred to in subsecs. (b)(8)(B), (D) and (c)(3), is not set out in the Code. See Publication of Harmonized Tariff Schedule note set out under section 1202 of this title.

Section 202 of the United States-Canada Free-Trade Agreement Implementation Act of 1988, referred to in subsec. (b)(10)(A), is section 202 of Pub. L. 100–449, which is set out as a note under section 2112 of this title.

Section 112 of the Customs and Trade Act of 1990, referred to in subsec. (b)(11), is section 112 of Pub. L. 101–382, which is set out below.

Section 202 of the United States-Chile Free Trade Agreement Implementation Act, referred to in subsec. (b)(12), is section 202 of Pub. L. 108–77, which is set out in a note under section 3805 of this title.

Section 202 of the United States-Singapore Free Trade Agreement Implementation Act, referred to in subsec. (b)(13), is section 202 of Pub. L. 108–78, which is set out in a note under section 3805 of this title.

Section 203 of the United States-Australia Free Trade Agreement Implementation Act, referred to in subsec. (b)(14), is section 203 of Pub. L. 108–286, which is set out in a note under section 3805 of this title.

Section 202 of the United States-Bahrain Free Trade Agreement Implementation Act, referred to in subsec. (b)(16), is section 202 of Pub. L. 109–169, which is set out in a note under section 3805 of this title.

Section 202 of the United States-Oman Free Trade Agreement Implementation Act, referred to in subsec. (b)(17), is section 202 of Pub. L. 109–283, which is set out in a note under section 3805 of this title.

Section 203 of the United States-Peru Trade Promotion Agreement Implementation Act, referred to in subsec. (b)(18), is section 203 of Pub. L. 110–138, which is set out in a note under section 3805 of this title.

Section 202 of the United States–Korea Free Trade Agreement Implementation Act, referred to in subsec. (b)(19), is section 202 of Pub. L. 112–41, which is set out in a note under section 3805 of this title.

Section 203 of the United States–Colombia Trade Promotion Agreement Implementation Act, referred to in subsec. (b)(20), is section 203 of Pub. L. 112–42, which is set out in a note under section 3805 of this title.

Section 203 of the United States–Panama Trade Promotion Agreement Implementation Act, referred to in subsec. (b)(21), is section 203 of Pub. L. 112–43, which is set out in a note under section 3805 of this title.

Act of June 18, 1934 (commonly known as the Foreign Trade Zones Act, 19 U.S.C. 81a et seq.), referred to in subsec. (e)(6)(C)(i), is act June 18, 1934, ch. 590, 48 Stat. 998, which is classified generally to chapter 1A (§ 81a et seq.) of this title. For complete classification of this Act to the Code, see Tables.

Sections 261 and 267 of this title, as in effect before the enactment of section 13811 of the Omnibus Budget Reconciliation Act of 1993, referred to in subsec. (f)(3)(C)(iii), means sections 261 and 267 of this title as in effect before the amendment made by section 13811 of Pub. L. 103–66, which amended section 267 of this title and omitted section 261 of this title.

Section 267 of this title, as amended by section 13811 of the Omnibus Budget Reconciliation Act of 1993, referred to in subsec. (f)(3)(C)(iii)(II), means section 267 of this title as amended by section 13811 of Pub. L. 103–66.

Section 8331(3) of title 5, as amended by section 13812(a)(1) of such Act of 1993, referred to in subsec. (f)(3)(C)(iii)(II), means section 8331(3) of title 5, as amended by section 13812(a)(1) of Pub. L. 103–66.

The amendments and repeals made by this section, referred to in subsec. (j)(1), means the amendment of section 545(i) of Title 45, Railroads, and the repeal of section 1741(e) of former Title 49, Transportation, by subsec. (h) of this section.

Section 14 of the Federal Advisory Committee Act, referred to in subsec. (k), is section 14 of Pub. L. 92–463, which is set out in the Appendix to Title 5, Government Organization and Employees.

CODIFICATION

Pub. L. 110–234 and Pub. L. 110–246 made identical amendments to this section. The amendments by Pub. L. 110–234 were repealed by section 4(a) of Pub. L. 110–246.

Section is comprised of section 13031 of Pub. L. 99–272. Subsec. (h) of section 13031 of Pub. L. 99–272 amended section 545(i) of Title 45, Railroads, and repealed section 1741(e) of former Title 49, Transportation.

AMENDMENTS

2011—Subsec. (b)(1)(A)(i). Pub. L. 112–42, § 601(a), amended cl. (i) generally. Prior to amendment, cl. (i) related to the arrival of any passenger whose journey originated in, or originated in the United States and was limited to, Canada, Mexico, a territory or possession of the United States, or any adjacent island (within the meaning of section 1101(b)(5) of title 8).

Subsec. (b)(19). Pub. L. 112–41, §§ 107(c), 203, temporarily added par. (19). See Effective and Termination Dates of 2011 Amendment note below.

Subsec. (b)(20). Pub. L. 112–42, §§ 107(c), 204, temporarily added par. (20). See Effective and Termination Dates of 2011 Amendment note below.

Subsec. (b)(21). Pub. L. 112–43, §§ 107(c), 204, temporarily added par. (21). See Effective and Termination Dates of 2011 Amendment note below.

Subsec. (j)(3)(A). Pub. L. 112–41, § 504(a), substituted ''August 2, 2021'' for ''January 7, 2020''.

Subsec. (j)(3)(B)(i). Pub. L. 112–41, § 504(b), substituted ''December 8, 2020'' for ''January 14, 2020''.

Subsec. (j)(3)(C). Pub. L. 112–42, § 602, added subpar. (C).

Subsec. (j)(3)(D). Pub. L. 112–43, § 501, added subpar. (D).

2010—Subsec. (j)(3)(A). Pub. L. 111–344, § 301(1), substituted ''January 7, 2020'' for ''September 30, 2019''.

Pub. L. 111–291, § 821(1), substituted ''September 30, 2019'' for ''December 10, 2018''.

Pub. L. 111–227, § 4001(a)(1), substituted ''December 10, 2018'' for ''November 10, 2018''.

Pub. L. 111–171, § 11(1), as amended by Pub. L. 111–227, § 4001(b)(1), substituted ''November 10, 2018'' for ''May 14, 2018''.

Subsec. (j)(3)(B)(i). Pub. L. 111–344, § 301(2), substituted ''January 14, 2020'' for ''September 30, 2019''.

Pub. L. 111–291, § 821(2), substituted ''September 30, 2019'' for ''November 30, 2018''.

Pub. L. 111–227, § 4001(a)(2), substituted ''November 30, 2018'' for ''August 24, 2018''.

Pub. L. 111–210 substituted ''August 24, 2018'' for ''August 17, 2018''.

Pub. L. 111–171, § 11(2), as amended by Pub. L. 111–227, § 4001(b)(1), substituted ''August 17, 2018'' for ''June 7, 2018''.

2009—Subsec. (j)(3)(A). Pub. L. 111–124, § 3(1), substituted ''May 14, 2018'' for ''February 14, 2018''.

Subsec. (j)(3)(B)(i). Pub. L. 111–124, § 3(2), substituted ''June 7, 2018'' for ''February 7, 2018''.

Pub. L. 111–42 substituted ''February 7, 2018'' for ''January 31, 2018''.

2008—Subsec. (j)(3)(A). Pub. L. 110–436, § 5(a)(1), substituted ''February 14, 2018'' for ''November 14, 2017''.

Pub. L. 110–246, § 15201(a), substituted ''November 14, 2017'' for ''December 27, 2014''.

Pub. L. 110–191, § 3(1), which directed amendment of subpar. (A) by substituting ''December 27, 2014'' for ''December 13, 2014'', was executed by making the substitution for ''October 21, 2014'', to reflect the probable intent of Congress.

Subsec. (j)(3)(B)(i). Pub. L. 110–436, § 5(a)(2), substituted ''January 31, 2018'' for ''October 7, 2017''.

Pub. L. 110–287 substituted ''October 7, 2017'' for ''September 30, 2017''.

Pub. L. 110–246, § 15201(b), substituted ''September 30, 2017'' for ''December 27, 2014''.

Pub. L. 110–191, § 3(2), which directed amendment of cl. (i) by substituting ''December 27, 2014'' for ''December 13, 2014'', was executed by making the substitution for ''October 7, 2014'', to reflect the probable intent of Congress.

2007—Subsec. (b)(18). Pub. L. 110–138, §§ 107(c), 204, temporarily added par. (18). See Effective and Termination Dates of 2007 Amendment note below.

Subsec. (j)(3)(A). Pub. L. 110–138, §§ 107(c), 601(a), which directed the temporary amendment of subpar. (A) by substituting ''December 13, 2014'' for ''October 21, 2014'', was not executed because of the subsequent amendments by Pub. L. 110–191, Pub. L. 110–246, and Pub. L. 110–436, which were all effective prior to the effective date of the amendment by Pub. L. 110–138. See 2008 Amendment notes above and Effective and Termination Dates of 2007 Amendment note and Effective Date of 2008 Amendment notes below.

Pub. L. 110–52 substituted ''October 21, 2014'' for ''October 14, 2014''.

Pub. L. 110–42 substituted ''October 14, 2014'' for ''September 30, 2014''.

Subsec. (j)(3)(B)(i). Pub. L. 110–138, §§ 107(c), 601(b), which directed the temporary amendment of cl. (i) by substituting ''December 13, 2014'' for ''October 7, 2014'', was not executed because of the subsequent amendments by Pub. L. 110–191, Pub. L. 110–246, Pub. L. 110–287, and Pub. L. 110–436, which were all effective prior to the effective date of the amendment by Pub. L. 110–138. See 2008 Amendment notes above and Effective and Termination Dates of 2007 Amendment note and Effective Date of 2008 Amendment notes below.

Pub. L. 110–89 substituted ''October 7, 2014'' for ''September 30, 2014''.

2006—Subsec. (b)(13), (15). Pub. L. 109–169, §§ 106(c), 203(1), temporarily realigned margins. See Effective and Termination Dates of 2006 Amendment note below.

Subsec. (b)(16). Pub. L. 109–169, §§ 106(c), 203(2), temporarily added par. (16). See Effective and Termination Dates of 2006 Amendment note below.

Subsec. (b)(17). Pub. L. 109–283, §§ 107(c), 203, temporarily added par. (17). See Effective and Termination Dates of 2006 Amendment note below.

Subsec. (e)(6)(C)(i). Pub. L. 109–280 substituted ''commonly known'' for ''commonly know''.

2005—Subsec. (b)(15). Pub. L. 109–53, §§ 107(d), 204, temporarily added par. (15). See Effective and Termination Dates of 2005 Amendment note below.

2004—Subsec. (a)(5)(B). Pub. L. 108–357, § 892(d)(1), substituted ''$1.75.'' for ''$1.75''.

Subsec. (b)(1)(A)(iii). Pub. L. 108–357, § 892(d)(2)(A), realigned margins.

Subsec. (b)(7). Pub. L. 108–357, § 892(d)(2)(B), substituted ''paragraph'' for ''paragraphs'' in introductory provisions.

Subsec. (b)(9)(A). Pub. L. 108–429, § 2004(f)(1), substituted ''$2,000 or less'' for ''less than $2,000'' in introductory provisions.

Subsec. (b)(9)(A)(ii). Pub. L. 108–429, § 2004(f)(2), amended cl. (ii) generally. Prior to amendment, cl. (ii) read as follows: ''Subject to the provisions of subparagraph (B), in the case of an express consignment carrier facility or centralized hub facility, $.66 per individual airway bill or bill of lading.''

Subsec. (b)(9)(B). Pub. L. 108–429, § 2004(f)(3)(A), realigned margins.

Pub. L. 108–357, § 892(d)(2)(C), realigned margins.

Subsec. (b)(9)(B)(ii). Pub. L. 108–429, § 2004(f)(3)(B), substituted ''subparagraph (A)(ii)(I) or (II)'' for ''subparagraph (A)(ii)''.

Subsec. (b)(14). Pub. L. 108–286, §§ 106(c), 204, temporarily added par. (14). See Effective and Termination Dates of 2004 Amendment note below.

Subsec. (e)(2)(B). Pub. L. 108–357, § 892(d)(3), realigned margins.

Subsec. (f)(1)(B). Pub. L. 108–429, § 2004(f)(4), realigned margins.

Pub. L. 108–357, § 892(a)(1), realigned margins.

Subsec. (f)(2). Pub. L. 108–357, § 892(a)(2), substituted provisions authorizing availability of amounts for customs revenue functions and for automation and no other purpose, for provisions authorizing availability of amounts for commercial operations, including, but not limited to, all costs associated with commercial passenger, vessel, vehicle, aircraft, and cargo processing; and inserted provisions relating to insufficiency of funds to pay costs of customs revenue functions and modification or supersession of provisions.

Subsec. (f)(3)(E). Pub. L. 108–357, § 892(b), added subpar. (E).

Subsec. (j)(3). Pub. L. 108–357, § 892(c)(2), amended par. (3) generally. Prior to amendment, par. (3) read as follows: ''Fees may not be charged under subsection (a) of this section after March 1, 2005.''

2003—Subsec. (b)(12). Pub. L. 108–77, §§ 107(c), 204, temporarily added par. (12). See Effective and Termination Dates of 2003 Amendments note below.

Subsec. (b)(13). Pub. L. 108–78, §§ 107(c), 203, temporarily added par. (13). See Effective and Termination Dates of 2003 Amendments note below.

Subsec. (j)(3). Pub. L. 108–121 substituted ''March 1, 2005'' for ''March 31, 2004''.

Pub. L. 108–89 substituted ''March 31, 2004'' for ''September 30, 2003''.

2002—Subsec. (b)(9)(A). Pub. L. 107–210, § 337(a)(1)(A), in introductory provisions, substituted ''the processing of letters, documents, records, shipments, merchandise, or any other item that is valued at an amount that is less than $2,000 (or such higher amount as the Secretary of the Treasury may set by regulation pursuant to section 1498 of this title), except such items entered for transportation and exportation or immediate exportation'' for ''the processing of merchandise that is informally entered or released''.

Subsec. (b)(9)(A)(ii). Pub. L. 107–210, § 337(a)(1)(B), added cl. (ii) and struck out former cl. (ii) which read as follows: ''In the case of an express consignment carrier facility or centralized hub facility—

''(I) an amount, for which the Customs Service shall be reimbursed under section 1524 of this title, equal to the cost of the services provided by the Customs Service for the facility during the fiscal year; and

''(II) an annual payment by the facility to the Secretary of the Treasury, which is in lieu of the payment of fees under subsection (a)(10) of this section for such fiscal year, in an amount equal to the reimbursement made under subclause (I).''

Subsec. (b)(9)(B), (C). Pub. L. 107–210, § 337(a)(2), added subpar. (B) and redesignated former subpar. (B) as (C).

Subsec. (f)(1)(B). Pub. L. 107–296, § 419(a)(1), added subpar. (B) and struck out former subpar. (B) which read as follows: ''the portion of such fees that is determined by the Secretary to be excess fees under paragraph (5).''

Subsec. (f)(4). Pub. L. 107–296, § 419(a)(2), struck out ''(other than the excess fees determined by the Secretary under paragraph (5))'' after ''subsection (a) of this section''.

Subsec. (f)(5). Pub. L. 107–296, § 419(a)(3), added par. (5) and struck out former par. (5) which read as follows: ''At the close of each of fiscal years 1994, 1995, 1996, and 1997, the Secretary of the Treasury shall determine the amount of the fees collected under paragraph (5)(A) of subsection (a) of this section for that fiscal year that exceeds the amount of such fees that would have been collected for such fiscal year if the fees that were in effect on the day before the effective date of this paragraph applied to such fiscal year. The amount of the excess fees determined under the preceding sentence shall be deposited in the Customs User Fee Account and shall be available for reimbursement of inspectional costs (including passenger processing costs) not otherwise reimbursed under this section, and shall be available only to the extent provided in appropriations Acts.''

2000—Subsec. (b)(1)(A)(iii). Pub. L. 106–476 amended cl. (iii) generally. Prior to amendment, cl. (iii) read as follows: ''the arrival of any ferry; or''.

1999—Subsec. (a)(5). Pub. L. 106–36, § 2418(b)(1), amended par. (5) generally. Prior to amendment, par. (5) read as follows:

''(5)(A) For fiscal years 1994, 1995, 1996, and 1997, for the arrival of each passenger aboard a commercial vessel or commercial aircraft from a place outside the customs territory of the United States, $6.50.

''(B) For fiscal year 1998 and each fiscal year thereafter, for the arrival of each passenger aboard a commercial vessel or commercial aircraft from a place outside the United States (other than a place referred to in subsection (b)(1)(A)(i) of this section), $5.''

Subsec. (b)(1)(A). Pub. L. 106–36, § 2418(b)(2), substituted ''Except as provided in subsection (a)(5)(B) of this section, no fee'' for ''No fee'' in introductory provisions.

Subsec. (e)(1). Pub. L. 106–36, § 1001(b)(1)(A), realigned margins.

Subsec. (f)(3)(A)(ii). Pub. L. 106–36, § 1001(b)(1)(B)(i), substituted ''collected under paragraphs (1) through (8) of subsection (a)'' for ''collected under subsection (a)(1) through (a)(8)''.

Subsec. (f)(3)(A)(iii). Pub. L. 106–36, § 2418(a), amended cl. (iii) generally. Prior to amendment, cl. (iii) read as follows: ''to the extent funds remain available after making reimbursements under clause (ii), in providing salaries for up to 50 full-time equivalent inspectional positions through September 30, 1998, that enhance customs services in connection with the arrival in Florida of passengers aboard commercial vessels, regardless of whether those passengers are required to pay fees under paragraphs (1) through (8) of subsection (a) of this section.''

Subsec. (f)(3)(C)(ii)(I). Pub. L. 106–36, § 1001(b)(1)(B)(ii), substituted ''subparagraph (A)(i)'' for ''paragraph (A)(i)''.

Subsec. (f)(6). Pub. L. 106–36, § 2418(c), added par. (6).

Subsec. (k). Pub. L. 106–36, § 2418(d), added subsec. (k).

1997—Subsec. (f)(3)(A)(ii). Pub. L. 105–150, § 1(a)(2)(A), substituted ''after making reimbursements'' for ''to make reimbursements''.

Subsec. (f)(3)(A)(iii). Pub. L. 105–150, § 1(a), added cl. (iii).

1996—Subsec. (a)(5)(A). Pub. L. 104–295, § 38(a)(1), inserted ''a place'' after ''commercial aircraft from''.

Subsec. (a)(5)(B). Pub. L. 104–295, § 38(a)(2), substituted ''subsection (b)(1)(A)(i)'' for ''subsection (b)(1)(A)''.

Subsec. (b)(1). Pub. L. 104–295, § 38(b), amended par. (1) generally. Prior to amendment, par. (1) read as follows: ''No fee may be charged under subsection (a) of this section for customs services provided in connection with—

''(A) the arrival of any passenger whose journey—

''(i) originated in—

''(I) Canada,

''(II) Mexico,

''(III) a territory or possession of the United States, or

''(IV) any adjacent island (within the meaning of section 1101(b)(5) of title 8, or

''(ii) originated in the United States and was limited to—

''(I) Canada,

''(II) Mexico,

''(III) territories and possessions of the United States, and

''(IV) such adjacent islands;

''(B) the arrival of any railroad car the journey of which originates and terminates in the same country, but only if no passengers board or disembark from the train and no cargo is loaded or unloaded from such car while the car is within any country other than the country in which such car originates and terminates; or

''(C) the arrival of any ferry.

Subparagraph (A) shall not apply to fiscal years 1994, 1995, 1996, and 1997.''

Subsec. (b)(4). Pub. L. 104–295, § 38(c), designated existing provisions as subpar. (A), redesignated former subpars. (A) and (B) as cls. (i) and (ii), respectively, of subpar. (A), and added subpar. (B).

Subsec. (b)(8)(D)(iv). Pub. L. 104–295, § 4(a)(1), substituted ''heading 9802.00.80 of such Schedule'' for ''subparagraph 9802.00.80 of such Schedules'' and struck out ''and'' at end.

Subsec. (b)(8)(D)(vi). Pub. L. 104–295, § 4(a)(2), (3), added cl. (vi).

Subsec. (b)(9)(A)(i). Pub. L. 104–295, § 6(a)(1), struck out ''centralized hub facility or'' after ''case of a''.

Subsec. (b)(9)(A)(ii). Pub. L. 104–295, § 6(a)(2), in introductory provisions, substituted ''facility or centralized hub facility'' for ''facility'' and, in subcl. (I), struck out ''customs inspectional'' after ''cost of the'' and substituted ''for the facility'' for ''at the facility''.

Subsec. (b)(9)(B)(i). Pub. L. 104–295, § 6(b), struck out '', as in effect on July 30, 1990'' after ''Code of Federal Regulations'' and inserted at end ''Nothing in this paragraph shall be construed as prohibiting the Secretary of the Treasury from processing merchandise that is informally entered or released at any centralized hub facility or express consignment carrier facility during the normal operating hours of the Customs Service, subject to reimbursement and payment under subparagraph (A).''

Subsec. (b)(9)(B)(ii). Pub. L. 104–295, § 6(c), made technical amendment to reference in original act which appears in text as reference to section 58b of this title.

Subsec. (b)(10)(A). Pub. L. 104–295, § 21(a)(1), substituted ''section 202 of the United States-Canada Free-Trade Agreement Implementation Act of 1988'' for ''section 202 of the United States-Canada Free-Trade Agreement'' and ''article 403 of that Agreement'' for ''section 403 of that Agreement''.

1994—Subsec. (a)(9)(A). Pub. L. 103–465, § 612(a)(1)(A), substituted ''0.21'' for ''0.17''.

Subsec. (a)(9)(B). Pub. L. 103–465, § 612(a)(1)(B), (C), in cl. (i), substituted ''(but not to a rate of more than 0.21 percent nor less than 0.15 percent) and the amounts specified in subsection (b)(8)(A)(i) (but not to more than $485 nor less than $21) to rates and amounts which would'' for ''(but not to a rate of more than 0.19 percent nor less than 0.15 percent) that would'' and in cl. (ii), substituted ''subsection (f) of this section'' for ''section 1613b of this title''.

Subsec. (a)(10). Pub. L. 103–465, § 612(a)(2)(B), (C), substituted ''$6'' for ''$5'' in cl. (ii) and ''$9'' for ''$8'' in cl. (iii).

Subsec. (a)(10)(C). Pub. L. 103–465, § 612(a)(2)(A), which directed the amendment of subpar. (C) by substituting a comma for a period after ''entry or release'', could

not be executed because a comma, rather than a period, already appeared after ''entry or release''.

Subsec. (b)(8)(A)(i). Pub. L. 103–465, § 612(a)(3), substituted ''$485 or be less than $25, unless adjusted pursuant to subsection (a)(9)(B) of this section'' for ''$400 or be less than $21''.

Subsec. (f)(3)(A)(i)(II). Pub. L. 103–465, § 611(a), amended subcl. (II) generally. Prior to amendment, subcl. (II) read as follows: ''paying premium pay under section 267(b) of this title, but the amount for which reimbursement may be made under this subclause may not, for any fiscal year, exceed the difference between the cost of the premium pay for that year calculated under such section 267(b) of this title as amended by section 13811 of the Omnibus Budget Reconciliation Act of 1993 and the cost of such pay calculated under subchapter V of chapter 55 of title 5,''.

1993—Subsec. (a)(5). Pub. L. 103–182, § 521(a)(1), amended par. (5) generally. Prior to amendment, par. (5) read as follows: ''For the arrival of each passenger aboard a commercial vessel or commercial aircraft from a place outside the United States (other than a place referred to in subsection (b)(1)(A) of this section), $5.''

Subsec. (b)(1). Pub. L. 103–182, § 521(a)(2), inserted after subpar. (C) ''Subparagraph (A) shall not apply to fiscal years 1994, 1995, 1996, and 1997.''

Subsec. (b)(10). Pub. L. 103–182, § 204, amended par. (10) generally. Prior to amendment, par. (10) read as follows: ''The fee charged under subsection (a)(9) or (10) of this section with respect to goods of Canadian origin (as determined under section 202 of the United States-Canada Free-Trade Agreement Implementation Act of 1988) shall be in accordance with article 403 of the United States-Canada Free-Trade Agreement. Any service for which an exemption from such fee is provided by reason of this paragraph may not be funded with money contained in the Customs User Fee Account.''

Subsec. (f)(1). Pub. L. 103–182, § 521(a)(3)(A), substituted ''except—'' and subpars. (A) and (B) for ''except that portion of such fees that is required under paragraph (3) for the direct reimbursement of appropriations.''

Subsec. (f)(3)(A). Pub. L. 103–182, § 521(a)(3)(B), in introductory provisions, substituted ''(other than the fees under subsection (a)(9) and (10) of this section and the excess fees determined by the Secretary under paragraph (5))'' for ''(other than subsection (a)(9) or (10) of this section)''.

Pub. L. 103–66, § 13813(2), in closing provisions, inserted ''The transfer of funds required under subparagraph (C)(iii) has priority over reimbursements under this subparagraph to carry out subclauses (II), (III), (IV), and (V) of clause (i).''

Subsec. (f)(3)(A)(i). Pub. L. 103–66, § 13813(1), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: ''in providing—

''(I) inspectional overtime services, and

''(II) all preclearance services for which the recipients of such services are not required to reimburse the Secretary of the Treasury, and''.

Subsec. (f)(3)(B)(i). Pub. L. 103–66, § 13813(3), struck out ''except for costs described in subparagraph (A)(i)(I) and (II),'' before ''shall be subject''.

Subsec. (f)(3)(C)(i), (iii). Pub. L. 103–66, § 13813(4), substituted ''to reimburse costs described in subparagraph (A)(i)'' for ''to fully reimburse inspectional overtime and preclearance costs'' in clause (i) and added clause (iii).

Subsec. (f)(4). Pub. L. 103–182, § 521(a)(3)(C), substituted ''under subsection (a) of this section (other than the excess fees determined by the Secretary under paragraph (5))'' for ''under subsection (a) of this section''.

Subsec. (f)(5). Pub. L. 103–182, § 521(a)(3)(D), added par. (5).

Subsec. (g). Pub. L. 103–182, § 682, in par. (1), substituted ''The'' for ''In addition to the regulations required under paragraph (2), the'', redesignated par. (3) as (2), and struck out former par. (2) which read as follows: ''The Secretary of the Treasury shall prescribe regulations governing the work shifts of customs personnel at airports. Such regulations shall provide, among such other factors considered appropriate by the Secretary, that—

''(A) the work shifts will be adjusted, as necessary, to meet cyclical and seasonal demands and to minimize the use of overtime;

''(B) the work shifts will not be arbitrarily reduced or compressed; and

''(C) consultation with the Advisory Committee on Commercial Operations of the United States Customs Service (established under section 9501(c) of the Omnibus Budget Reconciliation Act of 1987) will be carried out before adjustments are made in the work shifts.''

Subsec. (j)(3). Pub. L. 103–182, § 521(a)(4), substituted ''2003'' for ''1998''.

Pub. L. 103–66, § 13801, substituted ''1998'' for ''1995''.

1990—Subsec. (a)(9). Pub. L. 101–508, § 10001(b), amended par. (9) generally. Prior to amendment, par. (9) read as follows: ''For the processing of merchandise that is formally entered or released during any fiscal year, a fee, subject to the limitations in subsection (b)(8)(A) of this section, in an amount equal to 0.17 percent ad valorem.''

Pub. L. 101–382, § 111(a), amended par. (9) generally. Prior to amendment, par. (9) read as follows: ''For the processing of any merchandise (other than an article that is—

''(A) provided for under any item in chapter 98 of the Harmonized Tariff Schedule of the United States, except subheading 9802.00.60 or 9802.00.80,

''(B) a product of an insular possession of the United States, or

''(C) a product of any county listed in general note 3(c)(v) of such Schedule)

that is formally entered, or withdrawn from warehouse for consumption—

''(i) after November 30, 1986, and

''(ii) before October 1, 1987;

a fee in an amount equal to 0.22 percent ad valorem.''

Subsec. (a)(10). Pub. L. 101–508, § 10001(e)(1), inserted ''if more than 25,000 informal entries were cleared through such airport or facility during the fiscal year preceding such entry or release,'' after ''applies,'' in subpar. (C).

Pub. L. 101–382, § 111(a), amended par. (10) generally. Prior to amendment, par. (10) read as follows: ''For the processing of any merchandise (other than an article described in subparagraph (A), (B), or (C) of paragraph (9)) that is formally entered, or withdrawn from warehouse for consumption, during any fiscal year occurring after September 30, 1987; a fee in an amount equal to the lesser of—

''(A) 0.17 percent ad valorem, or

''(B) an ad valorem rate which the Secretary of the Treasury estimates will provide a total amount of revenue during the fiscal year equal to—

''(i) the total amount authorized to be appropriated for such fiscal year to the United States Customs Service for salaries and expenses incurred in conducting commercial operations during such fiscal year, reduced by

''(ii) the excess, if any, of—

''(I) the total amount authorized to be appropriated for such salaries and expenses for such fiscal year, over

''(II) the total amount actually appropriated for such salaries and expenses for such fiscal year;

except that if appropriations are not authorized for a fiscal year, the fee imposed under this paragraph with respect to that year shall be in an amount equal to 0.17 percent ad valorem.''

Subsec. (b)(1)(B). Pub. L. 101–382, § 111(b)(1), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: ''the arrival of any railroad car that is part of a train which originates and terminates in the same country, but only if—

''(i) such car is part of such train when such train departs from the United States, and

''(ii) no passengers board or disembark from such train, and no cargo is loaded or unloaded from such train, while such train is within any country other than the country in which such train originates and terminates; or''.

Subsec. (b)(8)(A). Pub. L. 101–382, § 111(b)(2)(C), added subpar. (A). Former subpar. (A) redesignated (D).

Subsec. (b)(8)(B). Pub. L. 101–382, § 111(b)(2)(B), (C), added subpar. (B) and struck out former subpar. (B) which read as follows:

''(i) By no later than the date that is 5 days after the date on which any funds are appropriated to the United States Customs Service for salaries or expenses incurred in conducting commercial operations, the Secretary of the Treasury shall determine the ad valorem rate of the fee charged under subsection (a)(10) of this section and shall publish the determination in the Federal Register. Such ad valorem rate shall apply with respect to services provided for the processing of entries, and withdrawals from warehouse, for consumption made after the date that is 60 days after the date of such determination.

''(ii) No determination is required under clause (i) with respect to an appropriation to the United States Customs Service if the funds appropriated are available for less than 60 days.''

Subsec. (b)(8)(C). Pub. L. 101–508, § 10001(f), amended cl. (ii) generally. Prior to amendment, cl. (ii) read as follows: ''any reference to a manual entry or release includes—

''(I) any entry or release filed by a broker or importer that requires the recording of cargo selectivity data by customs personnel, except when the recording of such data is required because of a temporary administrative or technical failure in the Customs Service automated commercial system that prevents the filing of entries or release in that system by brokers and importers that are certified by the Customs Service to do so; and

''(II) any entry or release filed by a broker or importer that is not certified by the Customs Service to file entries and releases in the Customs Service automated commercial system.''

Pub. L. 101–382, § 111(b)(2)(C), added subpar. (C).

Subsec. (b)(8)(D). Pub. L. 101–382, § 139(c)(3), substituted ''subheading 9802.00.60 or heading 9802.00.80 of such Schedule'' for ''subparagraph 9802.00.60 or 807.00 of such Schedules'' in concluding provisions.

Pub. L. 101–382, § 111(b)(2)(A), redesignated subpar. (A) as (D).

Subsec. (b)(8)(D)(ii). Pub. L. 101–382, § 111(b)(2)(D)(i), substituted ''except as otherwise provided in this paragraph, be based'' for ''be based''.

Subsec. (b)(8)(D)(iii). Pub. L. 101–382, § 139(c)(1), substituted ''subheading 9802.00.60 of the Harmonized Tariff Schedule of the United States'' for ''subparagraph 9802.00.60 of the Tariff Schedules of the United States''.

Subsec. (b)(8)(D)(iv). Pub. L. 101–382, § 139(c)(2), which directed amendment of cl. (iv) by substituting ''heading 9802.00.80 of such Schedule'' for ''subparagraph 9802.00.80 of Schedules'', could not be executed because ''subparagraph 9802.00.80 of Schedules'' did not appear in text.

Subsec. (b)(8)(D)(v). Pub. L. 101–382, § 111(b)(2)(D)(ii)–(iv), added cl. (v).

Subsec. (b)(8)(E). Pub. L. 101–382, § 111(b)(2)(E), added subpar. (E).

Subsec. (b)(9). Pub. L. 101–508, § 10001(e)(2), inserted '', if more than 25,000 informal entries were cleared through such airport or facility during the preceding fiscal year'' after ''applies'' in subpar. (B)(ii).

Pub. L. 101–382, § 111(b)(3), amended par. (9) generally. Prior to amendment, par. (9) read as follows: ''The Secretary may reduce by an amount he considers equitable the fees charged under subsection (a) of this section for the processing of merchandise entries at facilities at which users reimburse the United States Customs Service, pursuant to section 9701 of title 31 or section 58b of this title, for the services that it provides at the facilities.''

Subsec. (b)(10). Pub. L. 101–382, § 111(b)(4), inserted reference to subsec. (a)(9) of this section.

Subsec. (b)(11). Pub. L. 101–382, § 111(b)(5), added par. (11).

Subsec. (f)(2). Pub. L. 101–382, § 111(c)(1), substituted ''Except as otherwise provided in this subsection, all funds'' for ''All funds''.

Subsec. (f)(3). Pub. L. 101–382, § 111(c)(2), amended par. (3) generally. Prior to amendment, par. (3) read as follows: ''The Secretary of the Treasury, in accordance with section 1524 of this title and without regard to apportionment or any other administrative practice or limitation, shall directly reimburse, from the fees collected under subsection (a) of this section, each appropriation for the amount paid out of that appropriation for the costs incurred by the Secretary in providing—

''(A) inspectional overtime services; and

''(B) all preclearance services;

for which the recipients of such services are not required to reimburse the Secretary of the Treasury. Reimbursement under this paragraph shall apply with respect to each fiscal year occurring after September 30, 1987, and shall be made at least quarterly. To the extent necessary, reimbursement of appropriations under this paragraph may be made on the basis of estimates made by the Secretary of the Treasury of the costs for inspectional overtime and preclearance services, and adjustments shall be made in subsequent reimbursements to the extent that the estimates were in excess of, or less than, the amounts required to be reimbursed.''

Subsec. (g). Pub. L. 101–382, § 111(d), inserted ''and enforcement'' after ''Regulations'' in heading and added par. (3).

Subsec. (j)(3). Pub. L. 101–508, § 10001(a), substituted ''1995'' for ''1991''.

Pub. L. 101–382, § 111(e), substituted ''1991'' for ''1990''.

1989—Subsec. (e)(2). Pub. L. 101–207 inserted subpar. (A) designation, added subpar. (B), and inserted '', seaport or other facility'' after ''airport'' in subpars. (A) and (B).

1988—Subsec. (a)(9)(A). Pub. L. 100–418, § 1214(g)(1), as amended by Pub. L. 100–647, § 9001(a)(13), substituted ''chapter 98 of the Harmonized Tariff Schedule of the United States, except subheading 9802.00.60 or 9802.00.80'' for ''schedule 8 of the Tariff Schedules of the United States except item 806.30 or 807.00''.

Subsec. (a)(9)(C). Pub. L. 100–418, § 1214(g)(2), (3), as amended by Pub. L. 100–647, § 9001(a)(13), substituted ''general note 3(c)(v) of such Schedule'' for ''General Headnote 3(e)(vi) or (vii) of such Schedules''.

Subsec. (b)(8)(A). Pub. L. 100–418, § 1214(g)(4), (5), as added by Pub. L. 100–647, § 9001(a)(13), substituted ''subparagraph 9802.00.60'' for ''item 806.30'' in cl. (iii) and concluding provisions and ''subparagraph 9802.00.80'' for ''item 807.00'' in cl. (iv).

Subsec. (b)(10). Pub. L. 100–449 added par. (10).

Subsec. (c)(3). Pub. L. 100–418, § 1214(g)(6), formerly § 1214(g)(3), as renumbered by Pub. L. 100–647, § 9001(a)(13), substituted ''general note 2 of the Harmonized Tariff Schedule of the United States'' for ''headnote 2 of the General Headnotes and Rules of Interpretation of the Tariff Schedules of the United States''.

1987—Subsec. (a)(9)(A). Pub. L. 100–203, § 9501(a)(1)(A), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: ''provided for in schedule 8 of the Tariff Schedules of the United States,''.

Subsec. (b)(8)(A). Pub. L. 100–203, § 9501(a)(1)(B), added cls. (iii) and (iv) and last sentence.

Subsec. (e)(4) to (6). Pub. L. 100–203, § 9501(a)(2), added pars. (4) and (5), and redesignated former par. (4) as (6) and amended it generally. Prior to amendment, par. (6) read as follows: ''Notwithstanding any other provision of law, during any period when fees are authorized under subsection (a) of this section, no charges, other than such fees, may be collected for—

''(A) any cargo inspection, clearance, or other customs service performed (regardless whether performed outside of normal business hours on an overtime basis); or

''(B) any customs personnel provided;

in connection with the arrival or departure of any commercial vessel, vehicle or aircraft, or its passengers, crew, and cargo, in the United States.''

Subsec. (f)(1) to (3). Pub. L. 100–203, § 9501(a)(3), added pars. (1) to (3) and struck out former pars. (1) to (3) which read as follows:

''(1) Notwithstanding section 1524 of this title, all of the fees collected under subsection (a) of this section shall be deposited in a separate account within the general fund of the Treasury of the United States. Such account shall be known as the 'Customs User Fee Account'.

''(2)(A) The Secretary of the Treasury shall refund out of the Customs User Fee Account to any appropriation the amount paid out of such appropriation for expenses incurred by the Secretary of the Treasury in providing overtime customs inspectional services for which the recipient of such services is not required to reimburse the Secretary of the Treasury.

''(B) The amounts which are required to be refunded under subparagraph (A) shall be refunded at least quarterly on the basis of estimates made by the Secretary of the Treasury of the expenses referred to in subparagraph (A). Proper adjustments shall be made in the amounts subsequently refunded under subparagraph (A) to the extent prior estimates were in excess of, or less than, the amounts required to be refunded under subparagraph (A).

''(3) Except as provided in paragraph (2), all funds in the Customs User Fee Account shall only be available, to the extent provided for in appropriation Acts, for the salaries and expenses of the United States Customs Service incurred in conducting commercial operations.''

Subsec. (g). Pub. L. 100–203, § 9501(a)(4), designated existing provisions as par. (1), substituted ''In addition to the regulations required under paragraph (2), the'' for ''The'', and added par. (2).

Subsec. (j)(3). Pub. L. 100–203, § 9501(a)(5), substituted ''1990'' for ''1989''.

1986—Subsec. (a)(2). Pub. L. 99–514, § 1893(a)(1)(A), substituted ''For'' for ''Subject to the limitation in subsection (b)(2) of this section, for''.

Subsec. (a)(3). Pub. L. 99–514, § 1893(a)(2), amended par. (3) generally. Prior to amendment, par. (3) read as follows: ''Subject to the limitations in subsection (b)(1)(B) and (3) of this section, for the arrival of each railroad car, whether passenger or freight, $5.''

Subsec. (a)(8). Pub. L. 99–514, § 1893(a)(1)(B), which directed the amendment of subsec. (a) by adding par. (8) at the end thereof, was executed by adding par. (8) after par. (7) as the probable intent of Congress in view of the intervening addition of pars. (9) and (10) by Pub. L. 99–509.

Subsec. (a)(9), (10). Pub. L. 99–509, § 8101(a), added pars. (9) and (10).

Subsec. (b)(1)(A). Pub. L. 99–514, § 1893(b)(2), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: ''the arrival of any passenger whose journey originated in—

''(i) Canada,

''(ii) Mexico,

''(iii) a territory or possession of the United States, or

''(iv) any adjacent island (within the meaning of section 1101(b)(5) of title 8; or''.

Subsec. (b)(1)(C). Pub. L. 99–514, § 1893(b)(3), added subpar. (C).

Subsec. (b)(4) to (7). Pub. L. 99–514, § 1893(b)(1), which directed the amendment of subsec. (b) by adding pars. (4) to (7) at the end thereof, was executed by adding pars. (4) to (7) after par. (3) as the probable intent of Congress in view of the intervening addition of pars. (8) and (9) by Pub. L. 99–509.

Subsec. (b)(8), (9). Pub. L. 99–509, § 8101(b), added pars. (8) and (9).

Subsec. (c)(1). Pub. L. 99–514, § 1893(b)(4)(A), amended par. (1) generally. Prior to amendment, par. (1) read as follows: ''The term 'vessel' does not include any ferry.''

Subsec. (c)(5). Pub. L. 99–514, § 1893(b)(4)(B), added par. (5).

Subsec. (d)(4). Pub. L. 99–514, § 1893(c)(1), added par. (4).

Subsec. (e)(1). Pub. L. 99–514, § 1893(d)(1), amended par. (1) generally. Prior to amendment, par. (1) read as follows: ''Notwithstanding section 1451 of this title or any other provision of law (other than paragraph (2)), the customs services required to be provided to passengers upon arrival in the United States on scheduled airline flights at customs serviced airports shall be adequately provided when needed and at no cost (other than the fees imposed under subsection (a) of this section) to airlines and airline passengers.''

Subsec. (e)(2). Pub. L. 99–509, § 8101(c)(2), substituted ''This subsection'' for ''Paragraph (1)'' in par. (2) as amended by § 1893 of Pub. L. 99–514 below.

Pub. L. 99–514, § 1893(d)(2)(A), substituted ''Paragraph (1)'' for ''this subsection''.

Subsec. (e)(3). Pub. L. 99–514, § 1893(d)(2)(B), which directed the amendment of subsec. (e) by adding par. (3) at the end thereof, was executed by adding par. (3) after par. (2) as the probable intent of Congress in view of the intervening addition of par. (4) by Pub. L. 99–509.

Subsec. (e)(4). Pub. L. 99–509, § 8101(c), added par. (4).

Subsec. (f)(3), (4). Pub. L. 99–509, § 8101(d), added pars. (3) and (4).

Subsec. (g). Pub. L. 99–514, § 1893(e), inserted provisions relating to regulations with respect to collection and remittance of fees.

Pub. L. 99–514, § 2, substituted ''Internal Revenue Code of 1986'' for ''Internal Revenue Code of 1954'', which for purposes of codification was translated as ''title 26'' thus requiring no change in text.

Subsec. (j)(1), (3). Pub. L. 99–509, § 8101(e), substituted ''otherwise provided in this subsection'' for ''provided in paragraph (2)'' in par. (1) and added par. (3).

Effective and Termination Dates of 2011 Amendment

Amendment by Pub. L. 112–43 effective Oct. 21, 2011, and applicable with respect to Panama on the date the United States–Panama Trade Promotion Agreement enters into force and to cease to be effective on the date the Agreement terminates, see section 107(b), (c) of Pub. L. 112–43, set out in a note under section 3805 of this title.

Amendment by section 204 of Pub. L. 112–42 effective Oct. 21, 2011, applicable with respect to Colombia on the date the United States–Columbia Trade Promotion Agreement enters into force, and to cease to be effective on the date the Agreement terminates, see section 107(b), (c) of Pub. L. 112–42, set out in a note under section 3805 of this title.

Amendment by section 601(a) of Pub. L. 112–42 applicable to passengers arriving from Canada, Mexico, or an adjacent island on or after the date that is 15 days after Oct. 21, 2011, see section 601(c) of Pub. L. 112–42, set out in a note under section 3805 of this title.

Amendment by Pub. L. 112–41 effective Oct. 21, 2011, and applicable with respect to Korea on the date the United States–Korea Free Trade Agreement enters into force (Mar. 15, 2012) and to cease to be effective on the date the Agreement terminates, see section 107(b), (c) of Pub. L. 112–41, set out in a note under section 3805 of this title.

Effective Date of 2010 Amendment

Pub. L. 111–227, title IV, § 4001(b)(2), Aug. 11, 2010, 124 Stat. 2480, provided that: ''The amendment made by paragraph (1) [amending this section] shall take effect as if included in the enactment of the Haiti Economic Lift Program Act of 2010 [Pub. L. 111–171].''

Pub. L. 111–210, § 5, July 27, 2010, 124 Stat. 2257, provided that: ''This joint resolution [amending this section and enacting provisions set out as notes under section 6655 of Title 26, Internal Revenue Code, and section 1701 of Title 50, War and National Defense] and the amendments made by this joint resolution shall take effect on the date of the enactment of this joint resolution [July 27, 2010] or July 26, 2010, whichever occurs earlier.''

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111–42, title I, § 104, July 28, 2009, 123 Stat. 1963, provided that: ''This title [amending this section and enacting and amending provisions set out as notes under section 1701 of Title 50, War and National Defense] and the amendments made by this title shall take effect on the date of the enactment of this joint resolution [July 28, 2009] or July 26, 2009, whichever occurs first.''

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110–287, § 4, July 29, 2008, 122 Stat. 2649, provided that: ''This joint resolution [amending this section and enacting provisions set out as notes under section 6655 of Title 26, Internal Revenue Code, and section 1701 of Title 50, War and National Defense] and the amendments made by this joint resolution shall take effect on the date of the enactment of this joint resolution [July 29, 2008] or July 26, 2008, whichever occurs first.''

Amendment of this section and repeal of Pub. L. 110–234 by Pub. L. 110–246 effective May 22, 2008, the date of enactment of Pub. L. 110–234, see section 4 of Pub. L. 110–246, set out as an Effective Date note under section 8701 of Title 7, Agriculture.

EFFECTIVE AND TERMINATION DATES OF 2007 AMENDMENT

Amendment by Pub. L. 110–138 effective on the date on which the United States-Peru Trade Promotion Agreement enters into force (Feb. 1, 2009) and to cease to be effective on the date on which the Agreement terminates, see section 107(a), (c) of Pub. L. 110–138, set out in a note under section 3805 of this title.

Pub. L. 110–52, § 5, Aug. 1, 2007, 121 Stat. 265, provided that: ''This joint resolution [amending this section, enacting provisions set out as a note under section 1701 of Title 50, War and National Defense, and amending provisions set out as a note under section 6655 of Title 26, Internal Revenue Code] and the amendments made by this joint resolution shall take effect on the date of the enactment of this joint resolution [Aug. 1, 2007] or July 26, 2007, whichever occurs first.''

EFFECTIVE AND TERMINATION DATES OF 2006 AMENDMENT

Amendment by Pub. L. 109–283 effective on the date on which the United States-Oman Free Trade Agreement enters into force (Jan. 1, 2009) and to cease to be effective on the date on which the Agreement terminates, see section 107(a), (c) of Pub. L. 109–283, set out in a note under section 3805 of this title.

Pub. L. 109–280, title XIV, § 1641, Aug. 17, 2006, 120 Stat. 1172, provided that: ''Except as otherwise provided in this title [amending this section and sections 1466, 1484, 1514, 1520, 1557, 1559, 1562, 1629, 2155, 2317, 2401, 3807, and 4034 of this title, enacting provisions set out as notes under sections 1466, 1654, and 1675 of this title, and amending provisions set out as a note under section 7101 of Title 7, Agriculture], the amendments made by this title shall apply with respect to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after the date of the enactment of this Act [Aug. 17, 2006].''

Amendment by Pub. L. 109–169 effective on the date on which the United States-Bahrain Free Trade Agreement enters into force (Aug. 1, 2006) and to cease to be effective on the date on which the Agreement terminates, see section 106(a), (c) of Pub. L. 109–169, set out in a note under section 3805 of this title.

EFFECTIVE AND TERMINATION DATES OF 2005 AMENDMENT

Amendment by Pub. L. 109–53 effective on the date the Dominican Republic-Central America-United States Free Trade Agreement enters into force (Mar. 1, 2006) and to cease to have effect on date Agreement ceases to be in force with respect to the United States, and, during any period in which a country ceases to be a CAFTA–DR country, to cease to have effect with respect to such country, see section 107 of Pub. L. 109–53, set out as an Effective and Termination Dates note under section 4001 of this title.

EFFECTIVE AND TERMINATION DATES OF 2004 AMENDMENT

Amendment by Pub. L. 108–286 effective on the date on which the United States-Australia Free Trade Agreement enters into force (Jan. 1, 2005) and to cease to be effective on the date on which the Agreement terminates, see section 106(a), (c) of Pub. L. 108–286, set out in a note under section 3805 of this title.

EFFECTIVE AND TERMINATION DATES OF 2003 AMENDMENTS

Amendment by Pub. L. 108–78 effective on the date the United States-Singapore Free Trade Agreement enters into force (Jan. 1, 2004), and to cease to be effective on the date the Agreement ceases to be in force, see section 107(a), (c) of Pub. L. 108–78, set out in a note under section 3805 of this title.

Amendment by Pub. L. 108–77 effective on the date the United States-Chile Free Trade Agreement enters into force (Jan. 1, 2004), and to cease to be effective on the date the Agreement ceases to be in force, see section 107(a), (c) of Pub. L. 108–77, set out in a note under section 3805 of this title.

EFFECTIVE DATE OF 2002 AMENDMENTS

Amendment by Pub. L. 107–296 effective 60 days after Nov. 25, 2002, see section 4 of Pub. L. 107–296, set out as an Effective Date note under section 101 of Title 6, Domestic Security.

Pub. L. 107–210, div. A, title III, § 337(b), Aug. 6, 2002, 116 Stat. 980, provided that: ''The amendments made by subsection (a) [amending this section] take effect on October 1, 2002.''

EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106–476, title I, § 1471, Nov. 9, 2000, 114 Stat. 2174, provided that: ''Except as otherwise provided in this title [enacting section 1308 of this title, amending this section, sections 1313, 1433, 1434, 1441, 1484, 1505, and 1555 of this title, section 69 of Title 15, Commerce and Trade, and section 91 of Title 46, Appendix, Shipping, and enacting provisions set out as notes under sections 1308, 1313, 1484, and 1654 of this title and section 1113 of Title 31, Money and Finance], the amendments made by this title shall apply with respect to goods entered, or withdrawn from warehouse, for consumption, on or after the 15th day after the date of the enactment of this Act [Nov. 9, 2000].''

EFFECTIVE DATE OF 1999 AMENDMENT

Pub. L. 106–36, title II, § 2418(f), June 25, 1999, 113 Stat. 177, provided that: ''The amendments made by this section [amending this section and section 1505 of this title] shall take effect 30 days after the date of the enactment of this Act [June 25, 1999].''

EFFECTIVE DATE OF 1996 AMENDMENT

Section 4(b) of Pub. L. 104–295 provided that: ''The amendments made by subsection (a) [amending this section] apply to—

''(1) any entry made from a foreign trade zone on or after the 15th day after the date of the enactment of this Act [Oct. 11, 1996]; and

''(2) any entry made from a foreign trade zone after November 30, 1986, and before such 15th day if liquidation of the entry was not final before such 15th day.''

Section 38(d) of Pub. L. 104–295 provided that: ''The amendments made by this section [amending this section] shall take effect as if included in the amendments made by section 521 of the North American Free Trade Agreement Implementation Act [Pub. L. 103–182].''

EFFECTIVE DATE OF 1994 AMENDMENT

Section 611(b) of Pub. L. 103–465 provided that: ''The amendment made by this section [amending this sec-

tion] shall apply to customs inspectional services performed on or after January 1, 1994.''

Section 612(b) of Pub. L. 103–465 provided that: ''The amendments made by this section [amending this section] apply to articles entered, or withdrawn from warehouse for consumption, on or after January 1, 1995.''

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 204 of Pub. L. 103–182 effective on the date the North American Free Trade Agreement enters into force with respect to the United States [Jan. 1, 1994], see section 213(b) of Pub. L. 103–182, set out as an Effective Date note under section 3331 of this title.

Section 521(b) of Pub. L. 103–182 provided that: ''The amendments made by this section [amending this section] shall take effect on the date the Agreement [North American Free Trade Agreement] enters into force with respect to the United States [Jan. 1, 1994].''

Section 692 of title VI of Pub. L. 103–182 provided that: ''This title [see Tables for classification] takes effect on the date of the enactment of this Act [Dec. 8, 1993].''

EFFECTIVE DATE OF 1990 AMENDMENTS

Section 4(c) of Pub. L. 104–295 provided that: ''The amendment made by section 111(b)(2)(D)(iv) of the Customs and Trade Act of 1990 [Pub. L. 101–382, amending this section] shall apply to—

''(1) any entry made from a foreign trade zone on or after the 15th day after the date of the enactment of this Act [Oct. 11, 1996]; and

''(2) any entry made from a foreign trade zone after November 30, 1986, and before such 15th day if the liquidation of the entry was not final before such 15th day.''

Section 10001(g) of Pub. L. 101–508 provided that:

''(1) IN GENERAL.—The amendments made by subsections (b), (c), and (d) [amending this section and section 2082 of this title and amending provisions set out below] shall take effect on the date of the enactment of the Act providing full-year appropriations for the Customs Service for fiscal year 1992 [Pub. L. 102–141, Oct. 28, 1991, 105 Stat. 837], and shall apply to fiscal years beginning on and after October 1, 1991.

''(2) MERCHANDISE PROCESSING FEES FOR SMALL AIRPORTS.—The amendments made by subsection (e) [amending this section] shall take effect as if included in section 111 of the Customs and Trade Act of 1990 [Pub. L. 101–382, set out below].

''(3) MANUAL ENTRIES AND RELEASES.—The amendment made by subsection (f) [amending this section] shall take effect on the date of the enactment of this Act [Nov. 5, 1990].''

Section 115 of Pub. L. 101–382 provided that:

''(a) IN GENERAL.—Except as provided in subsection (b), this subtitle [subtitle B (§§ 111–115) of title I of Pub. L. 101–382, enacting section 2082 of this title, amending this section, and enacting provisions set out as notes below], and the amendments made by this subtitle, take effect October 1, 1990, but the amendment made by section 111(b)(1) [amending this section] applies with respect to railroad cars arriving in the United States on or after July 7, 1986.

''(b) EXCEPTIONS.—The amendment made by section 111(d) [amending this section], and section 112 [enacting provisions set out below], take effect on the date of the enactment of this Act [Aug. 20, 1990].''

EFFECTIVE AND TERMINATION DATES OF 1988 AMENDMENTS

Section 9001(b) of Pub. L. 100–647 provided that: ''The amendments made by this section [amending this section, sections 1330, 1332, 1337, 1671, 1677, 1677–2, 2131, 2138, 2212, 2253, 2254, 2296, and 2703 of this title, and provisions set out as notes under sections 1507, 1671, and 2397 of this title] shall be applied as if such amendments took effect on August 23, 1988.''

Amendment by Pub. L. 100–449 effective on date the United States-Canada Free-Trade Agreement enters into force (Jan. 1, 1989), and to cease to have effect on date Agreement ceases to be in force, see section 501(a), (c) of Pub. L. 100–449, set out in a note under section 2112 of this title.

Amendment by Pub. L. 100–418 effective Jan. 1, 1989, and applicable with respect to articles entered on or after such date, see section 1217(b)(1) of Pub. L. 100–418, set out as an Effective Date note under section 3001 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Section 9501(d) of Pub. L. 100–203 provided that:

''(1) Except as otherwise provided in this subsection, the provisions of this section [amending this section, enacting provisions set out as a note under section 3 of this title, and amending provisions set out below] take effect on the date of the enactment of this Act [Dec. 22, 1987].

''(2) The amendments made by subsection (a)(1) [amending this section] apply with respect to articles entered, or withdrawn from warehouse for consumption, on or after the 15th day after the date of enactment of this Act.

''(3) The amendment made by subsection (a)(3) [amending this section] shall take effect on October 1, 1987.''

EFFECTIVE DATE OF 1986 AMENDMENT; REFUNDS

Section 1893(g) of Pub. L. 99–514, as amended by Pub. L. 100–203, title IX, § 9501(b), Dec. 22, 1987, 101 Stat. 1330–379, provided that:

''(1) The amendments made by this section [amending this section and section 1741 of former Title 49, Transportation, and enacting provisions set out below] shall apply with respect to services rendered after the date that is 15 days after the date of enactment of this Act [Oct. 22, 1986].

''(2) Upon written request filed by any person with the Secretary of the Treasury (hereafter in this subsection referred to as the 'Secretary') before the date that is 90 days after the date of the enactment of the Omnibus Budget Reconciliation Act of 1987 [Dec. 22, 1987] which is accompanied by such documentation establishing proof of payment as the Secretary may require, the Secretary shall refund (out of funds in the Treasury of the United States not otherwise appropriated) to such person an amount equal to the excess of—

''(A) the amount of fees imposed by section 13031 of the Consolidated Omnibus Budget Reconciliation Act of 1985 [this section] that were paid by such person to the Secretary with respect to customs services provided—

''(i) after July 6, 1986, and

''(ii) on or before the date that is 15 days after the date of enactment of this Act, over

''(B) the amount of fees such person would have been required to pay to the Secretary by reason of such section with respect to such services if the amendments made by subsections (a)(1) and (b) [amending this section] applied with respect to such services.

''(3) If the customs broker permit fee paid by any person for calendar year 1986 under section 13031(a)(7) of the Consolidated Omnibus Budget Reconciliation Act of 1985 exceeds $62.50, the Secretary shall either—

''(A) refund (out of funds in the Treasury of the United States not otherwise appropriated) to such person the amount of the excess, or

''(B) if requested by such person, credit the amount of the excess to the fee due under such section 13031(a)(7) with respect to such permit for calendar year 1987.''

CONSTRUCTION OF 1993 AMENDMENT

Section 212 of title II of Pub. L. 103–182 provided that: ''Any amendment in this title [amending this section

and sections 81c, 1304, 1311 to 1313, 1508, 1509, 1514, 1520, 1562, 1592, and 1628 of this title] to a law that is also amended under title VI [see Tables for classification] shall be made after the title VI amendment is executed.''

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 related 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.

RATES FOR MERCHANDISE PROCESSING FEES

Pub. L. 112–40, § 2, Oct. 21, 2011, 125 Stat. 402, provided that: ''For the period beginning on October 1, 2011, and ending on June 30, 2014, section 13031(a)(9) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9)) shall be applied and administered—

''(1) in subparagraph (A), by substituting '0.3464' for '0.21'; and

''(2) in subparagraph (B)(i), by substituting '0.3464' for '0.21'.''

Pub. L. 112–40, title II, § 262, Oct. 21, 2011, 125 Stat. 426, provided that:

''(a) FEES FOR PERIOD FROM JULY 1, 2014, TO NOVEMBER 30, 2015.—For the period beginning on July 1, 2014, and ending on November 30, 2015, section 13031(a)(9) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9)) shall be applied and administered—

''(1) in subparagraph (A), by substituting '0.3464' for '0.21'; and

''(2) in subparagraph (B)(i), by substituting '0.3464' for '0.21'.

''(b) FEES FOR PERIOD FROM OCTOBER 1, 2016, TO SEPTEMBER 30, 2019.—For the period beginning on October 1, 2016, and ending on September 30, 2019, section 13031(a)(9) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9)) shall be applied and administered—

''(1) in subparagraph (A), by substituting '0.1740' for '0.21'; and

''(2) in subparagraph (B)(i), by substituting '0.1740' for '0.21'.''

[For additional application and administration of subsec. (a)(9) of this section for period beginning on Dec. 1, 2015, and ending on June 30, 2021, see section 503 of Pub. L. 112–41, set out in a note under section 3805 of this title.]

TIME FOR REMITTING CERTAIN MERCHANDISE PROCESSING FEES

Pub. L. 112–40, title II, § 263, Oct. 21, 2011, 125 Stat. 426, provided that:

''(a) IN GENERAL.—Notwithstanding any other provision of law, any fees authorized under paragraphs (9) and (10) of section 13031(a) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9) and (10)) with respect to processing merchandise entered on or after October 1, 2012, and before November 12, 2012, shall be paid not later than September 25, 2012, in an amount equivalent to the amount of such fees paid by the person responsible for such fees with respect to merchandise entered on or after October 1, 2011, and before November 12, 2011, as determined by the Secretary of the Treasury.

''(b) RECONCILIATION OF MERCHANDISE PROCESSING FEES.—

''(1) IN GENERAL.—Not later than December 12, 2012, the Secretary of the Treasury shall reconcile the fees paid pursuant to subsection (a) with the fees for services actually provided on or after October 1, 2012, and before November 12, 2012.

''(2) REFUNDS OF OVERPAYMENTS.—

''(A) After making the reconciliation required under paragraph (1), the Secretary of the Treasury shall refund with interest any overpayment of such fees made under subsection (a) and make proper adjustments with respect to any underpayment of such fees.

''(B) No interest may be assessed with respect to any such underpayment that was based on the amount of fees paid for merchandise entered on or after October 1, 2012, and before November 12, 2012.''

Pub. L. 110–234, title XV, § 15201(c), (d), May 22, 2008, 122 Stat. 1500, and Pub. L. 110–246, § 4(a), title XV, § 15201(c), (d), June 18, 2008, 122 Stat. 1664, 2262, prescribed times for remitting certain fees authorized by subsec. (a) of this section and required the Secretary of the Treasury to reconcile the payment of certain merchandise processing fees with services actually provided, prior to repeal by Pub. L. 110–436, § 5(b), Oct. 16, 2008, 122 Stat. 4981.

[Pub. L. 110–234 and Pub. L. 110–246 enacted identical provisions. Pub. L. 110–234 was repealed by section 4(a) of Pub. L. 110–246, set out as a note under section 8701 of Title 7, Agriculture.]

SENSE OF CONGRESS

Pub. L. 108–357, title VIII, § 892(c)(1), Oct. 22, 2004, 118 Stat. 1645, provided that: ''The Congress finds that—

''(A) the fees set forth in paragraphs (1) through (8) of subsection (a) of section 13031 of the Consolidated Omnibus Budget Reconciliation Act of 1985 [19 U.S.C. 58c] have been reasonably related to the costs of providing customs services in connection with the activities or items for which the fees have been charged under such paragraphs; and

''(B) the fees collected under such paragraphs have not exceeded, in the aggregate, the amounts paid for the costs described in subsection (f)(3)(A) [probably means 19 U.S.C. 58c(f)(3)(A)] incurred in providing customs services in connection with the activities or items for which the fees were charged under such paragraphs.''

AGGREGATION OF MERCHANDISE PROCESSING FEES

Section 111(f) of Pub. L. 101–382, as amended by Pub. L. 101–508, title X, § 10001(c), Nov. 5, 1990, 104 Stat. 1388–386, provided that:

''(1) Notwithstanding any provision of section 13031 of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c), in the case of entries of merchandise made under the temporary monthly entry programs established by the Commissioner of Customs before July 1, 1989, for the purpose of testing entry processing improvements, the fee charged under section 13031(a)(9) of the Consolidated Omnibus Budget Reconciliation Act of 1985 for each day's importations at each port by the same importer from the same exporter shall be the lesser of—

''(A) $400, or

''(B) the amount determined by applying the ad valorem rate currently in effect under such section 13031(a)(9) to the total value of each day's importations at each port by the same importer from the same exporter.

''(2) The fees described in paragraph (1) that are payable under the program described in paragraph (1) shall be paid with each monthly consumption entry. Interest shall accrue on the fees paid monthly in accordance with section 6621 of the Internal Revenue Code of 1986 [26 U.S.C. 6621].''

EXEMPTION OF ISRAELI PRODUCTS FROM CERTAIN USER FEES

Section 112 of Pub. L. 101–382 provided that: ''If the United States Trade Representative determines that the Government of Israel has provided reciprocal concessions in exchange for the exemption of the products of Israel from the fees imposed under section 13031(a)(9) and (10) of the Consolidated Omnibus Budget Reconcili-

ation Act of 1985 [19 U.S.C. 58c(a)(9), (10)] (as amended by section 111), such fees may not be charged with respect to any product of Israel that is entered, or withdrawn from warehouse for consumption, on or after the 15th day (which day may not be before October 1, 1990) after the date on which the determination is published in the Federal Register.''

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101–1147 and 1171–1177] or title XVIII [§§ 1801–1899A] of Pub. L. 99–514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99–514, as amended, set out as a note under section 401 of Title 26, Internal Revenue Code.

FEE FOR CUSTOMS BROKER PERMIT FOR 1986; REINSTATEMENT OF REVOKED OR SUSPENDED CUSTOMS BROKERS' LICENSES AND PERMITS

Section 1893(c)(2), (3) of Pub. L. 99–514 provided that:

''(2) Notwithstanding section 13031(a)(7) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(7)), the fee imposed by section 13031(a) of such Act with respect to each customs broker permit held by an individual, partnership, association, or corporate customs broker for calendar year 1986 is $62.50.

''(3)(A) The Secretary of the Treasury shall reinstate any customs broker's license or customs broker permit issued under subsection (b) or (c) of section 641 of the Tariff Act of 1930 (19 U.S.C. 1641) that was suspended or revoked on or before the date of enactment of this Act [Oct. 22, 1986] solely by reason of nonpayment of the fee imposed by section 13031(a)(7) of the Consolidated Omnibus Budget Reconciliation Act of 1985.

''(B) Notwithstanding any other provision of law, the Secretary of the Treasury may not suspend or revoke any customs broker permit issued under section 641(c) of the Tariff Act of 1930 (19 U.S.C. 1641(c)) solely by reason of nonpayment of the fee imposed by section 13031(a)(7) of the Consolidated Omnibus Budget Reconciliation Act of 1985 before the date that is 60 days after the date of enactment of this Act [Oct. 22, 1986].''

§ 59. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(21), 70 Stat. 947

Section, R.S. § 2635; act June 17, 1930, ch. 497, title IV, § 523, 46 Stat. 740, required posting of a table of fees.

§ 60. Penalty for extortion

Every officer of the customs who demands or receives any other or greater fee, compensation, or reward than is allowed by law, for performing any duty or service required from him by law, shall be liable to a penalty of $200 for each offense, recoverable to the use of the party aggrieved.

(R.S. § 2636.)

CODIFICATION

R.S. § 2636 derived from act Mar. 2, 1799, ch. 22, § 73, 1 Stat. 680.

§§ 61, 62. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(22), (23), 70 Stat. 947

Section 61, R.S. § 2580, related to reports by inspectors on routes by which goods withdrawn from bonded warehouse could be exported to Mexico.

Section 62, acts Dec. 18, 1890, ch. 22, 26 Stat. 690; June 17, 1930, ch. 497, title IV, § 523, 46 Stat. 740, related to suspension for neglect or delinquency of officers or employees. See chapter 75 of Title 5, Government Organization and Employees, and Office of Personnel Management regulations.

§ 63. Repealed. Pub. L. 89–554, § 8(a), Sept. 6, 1966, 80 Stat. 636

Section, act Aug. 28, 1890, ch. 812, §§ 1, 2, 26 Stat. 362, provided for leaves of absence of officers and employees in customs service who receive per diem compensation.

Section was additionally repealed by Pub. L. 91–271, title III, § 321(k), June 2, 1970, 84 Stat. 293.

§ 64. Laws imposing fines applicable to persons acting under customs laws

All Acts and parts of Acts imposing fines, penalties, or other punishment for offenses committed by an internal revenue officer or other officer of the Department of the Treasury of the United States, or under any bureau thereof, shall apply to all persons whomsoever, employed, appointed, or acting under the authority of any customs law, when such persons are designated or acting as officers or deputies, or persons having the custody or disposition of any public money.

(Feb. 8, 1875, ch. 36, § 23 (part), 18 Stat. 312.)

CODIFICATION

Section is based on section 23 (as related to persons acting under any customs law) of act Feb. 8, 1875. Provisions of section 23 (as related to persons acting under any internal revenue law or any revenue provisions of any law of the United States) were repealed effective Feb. 11, 1939, by section 4 of act Feb. 10, 1939 (53 Stat. 1) and incorporated as section 4048 of Title 26, Internal Revenue Code of 1939. The Internal Revenue Code of 1939 was repealed by the Internal Revenue Code of 1954. The Internal Revenue Code of 1954 was redesignated the Internal Revenue Code of 1986 by Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095. Provisions of former section 4048 are covered by section 7344 of Title 26, Internal Revenue Code.

§ 66. Rules and forms prescribed by Secretary

The Secretary of the Treasury shall prescribe forms of entries, oaths, bonds, and other papers, and rules and regulations not inconsistent with law, to be used in carrying out the provisions of law relating to raising revenue from imports, or to duties on imports, or to warehousing, and shall give such directions to customs officers and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law.

(R.S. § 251 (part); Pub. L. 91–271, title III, § 308, June 2, 1970, 84 Stat. 292.)

CODIFICATION

R.S. § 251 derived from acts Feb. 10, 1830, ch. 11, §§ 14, 15, 3 Stat. 543; Aug. 6, 1846, ch. 84, § 5, 9 Stat. 55; May 14, 1856, Res. 9, 11 Stat. 144; June 30, 1864, ch. 172, § 8, 13 Stat. 221; July 14, 1870, ch. 255, § 34, 16 Stat. 271. R.S. § 251, which was also classified in part to section 427 of former Title 31, was repealed in part and reenacted as section 321(a)(5) of Title 31, Money and Finance, by Pub. L. 97–258, § 4(b), Sept. 13, 1982, 96 Stat. 1067.

AMENDMENTS

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

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91–271 effective with respect to articles entered, or withdrawn from warehouse for

consumption on or after Oct. 1, 1970, and such other articles entered or withdrawn from warehouse for consumption prior to such date, or with respect to which a protest has not been disallowed in whole or in part before Oct. 1, 1970, see section 203 of Pub. L. 91–271, set out as a note under section 1500 of this title.

TRANSFER OF FUNCTIONS

All offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise in Bureau of Customs of Department of the Treasury to which appointments were required to be made by President with advice and consent of Senate ordered abolished, with such offices to be terminated not later than December 31, 1966, by Reorg. Plan No. 1 of 1965, eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317, set out as a note under section 1 of this title. All functions of offices eliminated were already vested in Secretary of the Treasury by Reorg. Plan No. 26 of 1950, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5, Government Organization and Employees.

§ 67. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(24), 70 Stat. 947

Section, R.S. § 258, provided for a report to each session of Congress by the Secretary on customhouse business and is covered by section 331 of Title 31, Money and Finance.

§ 68. Enforcement of customs and immigration laws in Guam and the Virgin Islands and along Canadian and Mexican borders; cooperation by Secretary of the Treasury and Attorney General; erection of buildings

To aid in the enforcement of the customs and immigration laws along the Canadian and Mexican borders and to provide better facilities for such enforcement at points along such borders at which no Federal or other buildings adapted or suitably located for the purpose are available, and for similar purposes in the Virgin Islands of the United States, the Secretary of the Treasury and the Attorney General are hereby authorized to expend, and for similar purposes in Guam the Attorney General is hereby authorized to expend, from the funds appropriated for the general maintenance and operation of the Customs and the Immigration and Naturalization Services, respectively, the necessary amounts for the acquisition of land and the erection of buildings, sheds, and office quarters, including living quarters for officers where none are otherwise available: *Provided*, That the total amount which may be so expended for any one project, including the site, shall not exceed $200,000 and that where the project is for the joint use of the Customs Service and the Immigration and Naturalization Service, the combined cost of the project, including the site, shall be charged to the two appropriations concerned.

(June 26, 1930, ch. 617, § 1, 46 Stat. 817; Oct. 10, 1940, ch. 837, 54 Stat. 1091; Sept. 26, 1951, ch. 414, 65 Stat. 336; May 18, 1956, ch. 282, 70 Stat. 159; Pub. L. 86–466, May 13, 1960, 74 Stat. 130; Pub. L. 87–465, May 31, 1962, 76 Stat. 87; Pub. L. 89–87, July 24, 1965, 79 Stat. 264; Pub. L. 93–396, Aug. 29, 1974, 88 Stat. 794.)

AMENDMENTS

1974—Pub. L. 93–396 substituted ''$200,000'' for ''$100,000''.

1965—Pub. L. 89–87 extended to Guam and the Virgin Islands the authority of the Attorney General and the Secretary of the Treasury to construct facilities for the enforcement of the customs and immigration laws.

1962—Pub. L. 87–465 substituted ''$100,000'' for ''$40,000'' and ''$80,000''.

1960—Pub. L. 86–466 substituted ''$40,000'' and ''$80,000'' for ''$30,000'' and ''$60,000'', respectively.

1956—Act May 18, 1956, substituted ''$30,000'' and ''$60,000'' for ''$15,000'' and ''$30,000'', respectively.

1951—Act Sept. 26, 1951, substituted ''$15,000'' and ''$30,000'' for ''$5,000'' and ''$10,000'', respectively.

1940—Act Oct. 10, 1940, substituted ''$5000'' and ''$10,000'' for ''$3000'' and ''$6000'', respectively.

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 related 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 other 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 such officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5, Government Organization and Employees. Customs Service was under Department of the Treasury.

Immigration and Naturalization Service of Department of Labor (including Office of Commissioner of Immigration and Naturalization) and its functions were transferred to Department of Justice, to be administered under direction and supervision of Attorney General; and functions and powers of Secretary of Labor relating to administration of the Service and its functions or to administration of immigration and naturalization laws were transferred to Attorney General, by Reorg. Plan No. V of 1940, eff. June 15, 1940, 5 F.R. 2223, 54 Stat. 1238, set out in the Appendix to Title 5.

ABOLITION OF IMMIGRATION AND NATURALIZATION SERVICE AND TRANSFER OF FUNCTIONS

For abolition of Immigration and Naturalization Service, transfer of functions, and treatment of related references, see note set out under section 1551 of Title 8, Aliens and Nationality.

§ 69. Erection of protective gates and fences across and around roads crossing borders

The Secretary of the Treasury is authorized to expend, from the funds appropriated for the general maintenance and operation of the Customs Service, such amounts as may be necessary for the erection of protective gates across international highways and roads crossing the Canadian and Mexican borders and for the erection of such fences in the immediate vicinity of such highways and roads as may be necessary to prevent unlawful entry or smuggling.

(June 26, 1930, ch. 617, § 2, as added Oct. 10, 1940, ch. 837, 54 Stat. 1092.)

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 related 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 other 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 such officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5, Government Organization and Employees. Customs Service was under Department of the Treasury.

Functions vested by law in Attorney General, Department of Justice, or any other officer or any agency of that Department, with respect to inspection at regular inspection locations at ports of entry of persons, and documents of persons, entering or leaving United States, were to have been transferred to Secretary of the Treasury by 1973 Reorg. Plan No. 2, §2, eff. July 1, 1973, 38 F.R. 15932, 87 Stat. 1091, set out in the Appendix to Title 5. The transfer was negated by section 1(a)(1), (b) of Pub. L. 93–253, Mar. 16, 1974, 88 Stat. 50, which repealed section 2 of 1973 Reorg. Plan No. 2, eff. July 1, 1973.

§70. Obstruction of revenue officers by masters of vessels

If the master of any vessel shall obstruct or hinder, or shall intentionally cause any obstruction or hindrance to any officer in lawfully going on board such vessel, for the purpose of carrying into effect any of the revenue or navigation laws of the United States, he shall for every such offense be liable to a penalty of not more than $2,000 nor less than $500.

(R.S. §3068; Aug. 5, 1935, ch. 438, title III, §307, 49 Stat. 528.)

CODIFICATION

R.S. §3068 derived from act Mar. 2, 1799, ch. 22, §71, 1 Stat. 678.

AMENDMENTS

1935—Act Aug. 5, 1935, inserted reference to navigation laws, and increased penalty from $500 and $50 to $2,000 and $500, respectively.

CHAPTER 1A—FOREIGN TRADE ZONES

Sec.
81a. Definitions.
81b. Establishment of zones.
81c. Exemption from customs laws of merchandise brought into foreign trade zone.
81d. Customs officers and guards.
81e. Vessels entering or leaving zone; coastwise trade.
81f. Application for establishment and expansion of zone.
81g. Granting of application.
81h. Rules and regulations.
81i. Cooperation of Board with other agencies.
81j. Cooperation of other agencies with Board.
81k. Agreements as to use of property.
81*l*. Facilities to be provided and maintained.
81m. Permission to others to use zone.
81n. Operation of zone as public utility; cost of customs service.
81*o*. Residents of zone.
81p. Accounts and recordkeeping.
81q. Transfer of grant.
81r. Revocation of grants.
81s. Offenses.
81t. Separability.
81u. Right to alter, amend, or repeal chapter.

§81a. Definitions

When used in this chapter—

(a) The term ''Secretary'' means the Secretary of Commerce;

(b) The term ''Board'' means the Board which is established to carry out the provisions of this chapter. The Board shall consist of the Secretary of Commerce, who shall be chairman and executive officer of the Board, and the Secretary of the Treasury;

(c) The term ''State'' includes any State, the District of Columbia, and Puerto Rico;

(d) The term ''corporation'' means a public corporation and a private corporation, as defined in this chapter;

(e) The term ''public corporation'' means a State, political subdivision thereof, a municipality, a public agency of a State, political subdivision thereof, or municipality, or a corporate municipal instrumentality of one or more States;

(f) The term ''private corporation'' means any corporation (other than a public corporation) which is organized for the purpose of establishing, operating, and maintaining a foreign-trade zone and which is chartered under special Act enacted after June 18, 1934, of the State or States within which it is to operate such zone;

(g) The term ''applicant'' means a corporation applying for the right to establish, operate, and maintain a foreign-trade zone;

(h) The term ''grantee'' means a corporation to which the privilege of establishing, operating, and maintaining a foreign-trade zone has been granted;

(i) The term ''zone'' means a ''foreign-trade zone'' as provided in this chapter.

(June 18, 1934, ch. 590, §1, 48 Stat. 998; Pub. L. 104–201, div. A, title IX, §910, Sept. 23, 1996, 110 Stat. 2621.)

AMENDMENTS

1996—Subsec. (b). Pub. L. 104–201, §910(1), substituted ''and the Secretary of the Treasury'' for ''the Secretary of the Treasury, and the Secretary of War''.

Subsec. (c). Pub. L. 104–201, §910(2), struck out ''Alaska, Hawaii,'' after ''Columbia,''.

SHORT TITLE

This chapter is popularly known as the ''Foreign Trade Zones Act''.

FLOOR STOCKS TAX TREATMENT OF ARTICLES IN FOREIGN TRADE ZONES

Notwithstanding this chapter, articles located in a foreign trade zone on the effective date of increases in tax under specific amendments by Pub. L. 101–508 subject to floor stocks taxes under certain circumstances, see section 11218 of Pub. L. 101–508, set out as a note under section 5001 of Title 26, Internal Revenue Code.

§81b. Establishment of zones

(a) Board authorization to grant zones

The Board is authorized, subject to the conditions and restrictions of this chapter and of the rules and regulations made thereunder, upon application as hereinafter provided, to grant to corporations the privilege of establishing, operating, and maintaining foreign-trade zones in or adjacent to ports of entry under the jurisdiction of the United States.

(b) Number of zones per port of entry

Each port of entry shall be entitled to at least one zone, but when a port of entry is located