

(d) Checks and other negotiable papers covering duties, taxes, fees, interest, and other Customs charges shall be made payable to the United States Customs Service.

(e) Any person who pays by check any duties, taxes, fees, interest, or other charges or obligations due the Customs Service which are not guaranteed by a Customs bond shall be assessed a charge of \$30.00 for each check which is returned unpaid by a financial institution for any reason, except the charge will not be assessed if it is shown that the maker of the check was not at fault in connection with the return of the check. This charge shall be in addition to any unpaid duties, taxes, fees, interest, and other charges.

[28 FR 14808, Dec. 31, 1963, as amended by T.D. 67-134, 32 FR 8025, June 3, 1967; T.D. 73-103, 38 FR 9490, Apr. 17, 1973; T.D. 82-134, 47 FR 32419, July 27, 1982; T.D. 84-42, 49 FR 5607, Feb. 14, 1984; T.D. 84-213, 49 FR 41170, Oct. 19, 1984; T.D. 85-92, 50 FR 21433, May 24, 1985; T.D. 87-25, 52 FR 5081, Feb. 19, 1987; T.D. 89-104, 54 FR 50496, Dec. 7, 1989; T.D. 92-57, 57 FR 26775, June 16, 1992; T.D. 92-73, 57 FR 35459, Aug. 10, 1992; T.D. 95-77, 60 FR 50011, Sept. 27, 1995; T.D. 99-75, 64 FR 56437, Oct. 20, 1999; T.D. 00-17, 65 FR 13891, Mar. 15, 2000]

EFFECTIVE DATE NOTE: At 65 FR 13891, Mar. 15, 2000, §24.1, paragraph (a)(3)(i), was amended in the third sentence by removing the words "a customhouse broker, not licensed in the district (see definition of "district" at §111.1) where an entry is filed," and adding, in their place, the words "a customs broker who does not have a permit for the district (see the definition of "district" in §111.1 of this chapter) where the entry is filed", effective Apr. 14, 2000.

§24.2 Persons authorized to receive Customs collections.

Port directors, Customs cashiers, Customs inspectors, Customs dock tellers, and such other officers and employees as the port director shall designate shall receive Customs collections.

§24.3 Bills and accounts; receipts.

(a) Any bill or account for money due the United States shall be rendered by an authorized Customs officer or employee on an official form.

(b) A receipt for the payment of estimated Customs duties, taxes, fees, and interest, if applicable, shall be provided a payer at the time of payment if he

furnishes with his payment an additional copy of the documentation submitted in support of the payment. The appropriate Customs official shall validate the additional copy as paid and return it to the payer. Otherwise, a copy of the document filed by the payer and the payer's cancelled check shall constitute evidence of payment.

(c) A copy of a Customs bill validated as paid will not normally be provided a payer. If a bill is paid by check, the copy of the Customs bill identified as "Payer's Copy" and the payer's cancelled check shall constitute evidence of such payment to Customs. Should a payer desire evidence of receipt, both the "U.S. Customs Service Copy" and the "Payer's Copy" of the bill and, in the case of payments by mail, a stamped, self-addressed envelope, shall be submitted. The "Payer's Copy" of the bill shall then be marked paid by the appropriate Customs official and returned to the payer.

(d) Every payment which is not made in person shall be accompanied by the original bill or by a communication containing sufficient information to identify the account or accounts to which it is to be applied.

(e) Except for bills resulting from dishonored checks or dishonored Automated Clearinghouse (ACH) transactions, all other bills for duties, taxes, fees, interest, or other charges are due and payable within 30 days of the date of issuance of the bill. Bills resulting from dishonored checks or dishonored ACH transactions are due within 15 days of the date of issuance of the bill.

[28 FR 14808, Dec. 31, 1963, as amended by T.D. 74-73, 39 FR 7782, Feb. 28, 1974; T.D. 79-221, 44 FR 46813, Aug. 9, 1979; T.D. 86-178, 51 FR 34959, Oct. 1, 1986; T.D. 99-75, 64 FR 56437, Oct. 20, 1999]

§24.3a Customs bills; interest assessment; delinquency; notice to principal and surety.

(a) *Due date of Customs bills.* Customs bills for supplemental duties, taxes and fees (increased or additional duties, taxes, and fees assessed upon liquidation or reliquidation) together with interest thereon, reimbursable services (such as provided for in §§24.16 and 24.17), and miscellaneous amounts (bills other than duties, taxes, reimbursable