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]

Editorial Note: For Federal Register citations affecting §24.1, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

## § 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. 79221, 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 CBP bills; interest assessment; delinquency; notice to principal and surety.

(a) Due date of CBP bills. CBP 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 $\S \S 24.16$ and 24.17), and miscellaneous amounts (bills other than duties, taxes, reimbursable services, liquidated damages, fines, and penalties) shall be due as provided for in §24.3(e).
(b) Assessment of interest charges-(1) Bills for reimbursable services and miscellaneous amounts. If payment is not received by CBP on or before the late payment date appearing on the bill, interest charges will be assessed upon the delinquent principal amount of the bill. The late payment date is the date 30 calendar days after the interest computation date. The interest computation date is the date from which interest is calculated and is initially the bill date.
(2) Interest on supplemental duties, taxes, fees, and interest-(i) Initial interest accrual. Except as otherwise provided in paragraphs (b)(2)(i)(A) through (b)(2)(i)(C) of this section, interest assessed due to an underpayment of duties, taxes, fees, or interest shall accrue from the date the importer of record is required to deposit estimated duties, taxes, fees, and interest to the date of liquidation or reliquidation of
the applicable entry or reconciliation. An example follows:

Example: Entry underpaid as determined upon liquidation


Importer owes $\$ 500$ plus interest as follows: The importer makes a $\$ 1,000$ initial deposit on the required date (January 1) and the entry liquidates for $\$ 1,500$ (December 1). Upon liquidation, the importer will be billed for $\$ 500$ plus interest. The interest will accrue from the date payment was due (January 1) to date of liquidation (December 1).
(A) If a refund of duties, taxes, fees, or interest was made prior to liquidation or reliquidation and is determined upon liquidation or reliquidation to be
excessive, in addition to any other interest accrued under this paragraph (b)(2)(i), interest also shall accrue on the excess amount refunded from the date of the refund to the date of liquidation or reliquidation of the applicable entry or reconciliation. An example follows:

Example: Pre-liquidation refund but entry liquidates for an increase


Importer owes $\$ 800$ plus interest as follows: The importer makes a $\$ 1,000$ initial deposit on the required date (January 1) and receives a pre-liquidation refund of $\$ 300$ (May 1) and the entry liquidates for $\$ 1,500$ (December 1). Upon liquidation, the importer will be billed for $\$ 800$ plus interest. The interest accrues in two segments: (1) On the original underpayment ( $\$ 500$ ) from the date of deposit (January 1) to the date of liquidation (December 1 ); and (2) on the pre-liquidation refund (\$300) from the date of the refund (May 1) to the date of liquidation (December 1).
(B) The following rules shall apply in the case of an additional deposit of du-
ties, taxes, fees, or interest made prior to liquidation or reliquidation:
(1) If the additional deposit is determined upon liquidation or reliquidation of the applicable entry or reconciliation to constitute the correct remaining balance that was required to be deposited on the date the deposit was due, interest shall accrue on the amount of the additional deposit only from the date of the initial deposit until the date the additional deposit was made. An example follows:

Example: Additional deposit made and entry liquidates for total amount deposited

Jan 1
Deposits \$1,000

May 1
Additional Deposit of $\$ 200$

Dec 1
Liquidates for $\$ 1,200$


Interest on \$200


Importer owes interest on $\$ 200$ as follows: The importer makes a $\$ 1,000$ initial deposit on the required date (January 1) and an additional pre-liquidation deposit of $\$ 200$ (May 1) and the entry liquidates for $\$ 1,200$ (December 1). Upon liquidation, the importer will be billed for interest on the original $\$ 200$ underpayment from the date of the initial deposit (January 1) to the date of the additional deposit (May 1).
(2) If the additional deposit is determined upon liquidation or reliquidation of the applicable entry or reconciliation to be less than the full bal-
ance owed on the amount initially required to be deposited, in addition to any other interest accrued under this paragraph (b)(2)(i), interest also shall accrue on the remaining unpaid balance from the date deposit was initially required to the date of liquidation or reliquidation. An example follows:
Example: Additional deposit made and entry underpaid as determined upon liquidation

| Jan 1 | May 1 |
| :---: | :---: |
| Deposits $\$ 1,000$ | Deditional Deposit of $\$ 200$ |

Importer owes $\$ 300$ plus interest as follows:
The importer makes a $\$ 1,000$ initial deposit on the required date (January 1) and an additional pre-liquidation deposit of $\$ 200$ (May 1) and the entry liquidates for $\$ 1,500$ (December 1). Upon liquidation, the importer will be billed for $\$ 300$ plus interest. The interest accrues in two segments: (1) on the additional deposit (\$200), from the date deposit was required (January 1) to the date of the additional deposit (May 1); and (2) on the remaining underpayment ( $\$ 300$ ), from the date deposit was required (January 1), to the date of liquidation (December 1).
(3) If an entry or reconciliation is determined upon liquidation or reliquidation to involve both an excess deposit and an excess refund made prior to liquidation or reliquidation, interest in each case shall be computed separately and the resulting amounts shall be netted for purposes of determining the final amount of interest to be reflected in the underpaid amount. An example follows:
Example: Excess pre-liquidation deposit and excess pre-liquidation refund


Importer owes $\$ 200$ plus or minus net interest as follows:
The importer makes a $\$ 1,000$ initial deposit on the required date (January 1) and receives a pre-liquidation refund of $\$ 300$ (May 1) and the entry liquidates for $\$ 900$ (December 1). Upon liquidation, the importer will be billed for $\$ 200$ plus or minus net interest. The interest accrues in two segments: (1) Interest accrues in favor of the importer on the initial overpayment ( $\$ 100$ ) from the date of deposit (January 1) to the date of the refund (May 1);
and (2) interest accrues in favor of the Government on the refund overpayment (\$200) from the date of the refund (May 1) to the date of liquidation (December 1).
(4) If the additional deposit or any portion thereof is determined upon liquidation or reliquidation of the applicable entry or reconciliation to constitute a payment in excess of the amount initially required to be deposited, the excess deposit shall be treated
as a refundable amount on which interest also may be payable (see §24.36).
(C) If a depository bank notifies CBP by a debit voucher that a CBP account is being debited due to a dishonored check or dishonored Automated Clearinghouse (ACH) transaction, interest shall accrue on the debited amount from the date of the debit voucher to either the date of payment of the debt represented by the debit voucher or the date of issuance of a bill for payment, whichever date is earlier.
(ii) Interest on overdue bills. If duties, taxes, fees, and interest are not paid in full within the applicable period specified in $\S 24.3(\mathrm{e})$, any unpaid balance shall be considered delinquent and shall bear interest until the full balance is paid.
(c) Interest rate and applicability. (1) The percentage rate of interest to be charged on such bills will be based upon the quarterly rate(s) established under sections 6621 and 6622 of the Internal Revenue Code of 1954 (26 U.S.C. 6621, 6622). The current rate of interest will appear on the CBP bill and may be obtained from the IRS or the CBP Office of Finance, Indianapolis, Indiana. For the convenience of the importing public and CBP personnel, CBP publishes the current interest rate(s) in the Customs Bulletin and Decisions and FEDERAL REGISTER on a quarterly basis.
(2) The percentage rate of interest applied to an overdue bill will be adjusted as necessary to reflect any change in the annual rate of interest.
(3) Interest on overdue bills will be assessed on the delinquent principal amount by 30-day periods. No interest charge will be assessed for the 30-day period in which the payment is actually received at the "Send Payment To" location designated on the bill.
(4) In the case of any late payment, the payment received will first be applied to the interest charge on the delinquent principal amount and then to payment of the delinquent principal amount.
(5) The date to be used in crediting the payment is the date on which the payment is received by CBP.
(d) Notice-(1) Principal. The principal will be notified at the time of the initial billing, and every 30 days after the
due date until the bill is paid or otherwise closed. Where the notification is returned to CBP due to an incorrect mailing address, the bill may be stopped. The following elements will normally appear on the bill:
(i) Principal amount due;
(ii) Interest computation date;
(iii) Late payment date;
(iv) Accrual of interest charges if payment is not received by the late payment date;
(v) Applicable current interest rate;
(vi) Amount of interest owed;
(vii) CBP office where requests for administrative adjustments due to billing errors may be addressed; and
(viii) Transaction identification (e.g., entry number, reimbursable assignment number).
(2) Surety. (i) CBP will report outstanding bills on a Formal Demand on Surety for Payment of Delinquent Amounts Due, for bills more than 30 days past due (approximately 60 days after bill due date), and every month thereafter until the bill is paid or otherwise closed. The following elements will normally appear on the report:
(A) Principal amount due;
(B) Interest computation date;
(C) Late payment date;
(D) Accrual of interest charges if payment is not received by the late payment date;
(E) Applicable current interest rate;
(F) Amount of interest owed;
(G) Principal's name and address;
(H) CBP office where requests for administrative adjustments due to billing errors may be addressed; and
(I) Transaction identification (e.g., entry number, reimbursable assignment number).
(ii) Upon the written request of a surety, CBP will provide the surety a notice containing the billing information at the time of the initial billing to its principal.
[T.D. 86-178, 51 FR 34958, Oct. 1, 1986, as amended by T.D. 99-75, 64 FR 56437, Oct. 20, 1999 ; CBP Dec. 08-25, 73 FR 40726, July 16, 2008]

