

charge for administrative overhead shall be 15 percent of the compensation and/or expenses of the Customs officers performing the service.

(b) *Other services.* An additional charge for administrative overhead costs shall be collected from parties-in-interest who are required to reimburse Customs for compensation and/or expenses of Customs officers performing various services for the benefit of such parties. The cost of the charge for administrative overhead shall be 15 percent of the compensation and/or expenses of the Customs officers performing the service. The fees, whether billed or not, include, but are not limited to:

- (1) Navigation fees for vessel services in § 4.98;
 - (2) [Reserved]
 - (3) Fee to establish container stations in § 19.40;
 - (4) Fee for furnishing the names and addresses of importers of merchandise appearing to infringe a registered patent in § 24.12(a)(3);
 - (5) Charge for storing merchandise in a Government-owned or rented building in § 24.12(c);
 - (6) Charge for the sale of in-bond and in-transit seals in § 24.13(f);
 - (7) Charge for the sale of Customs forms in § 24.14(b);
 - (8) Charge for preclearing aircraft in a foreign country in § 24.18;
 - (9) Fee for issuing a customhouse broker's license in § 111.12(a);
 - (10) Fee for designating a carrier or freight forwarder as a carrier of Customs bonded merchandise in § 112.12(a);
 - (11) Fee for issuing a Customs bonded cartman's license in § 112.22(a)(2);
 - (12) Fee for recording of trademarks in § 133.3;
 - (13) Fee for renewing, or recording a change in name of owner, or of ownership of, a trademark in §§ 133.5(d), 133.6(b), 133.7(a)(3);
 - (14) Fee for recording of trade name in § 133.13(b);
 - (15) Fee for recording a copyright in § 133.33(b); and
 - (16) Fee for renewing, or recording a change in name of owner, or of ownership of, a copyright in §§ 133.35(b)(2), 133.36(b), 133.37(a)(3);
- (c) *No administrative overhead charge.* No additional charge for administra-

tive overhead costs discussed in paragraphs (a) and (b) of this section shall be collected if (1) imposition of such charge is precluded by law; (2) there is a formal accounting system for determining administrative overhead for a service, in which case that system shall be used for determining the cost of the charge for administrative overhead; or (3) the charge for administrative overhead for a service is specifically provided for elsewhere in this chapter.

[T.D. 84-231, 49 FR 46122, Nov. 23, 1984, as amended by T.D. 95-99, 60 FR 62733, Dec. 7, 1995; T.D. 99-64, 64 FR 43266, Aug. 10, 1999]

§ 24.22 Fees for certain services.

(a) *Definitions.* For purposes of this section:

(1) The term *vessel* includes every description of watercraft or other contrivance used or capable of being used as a means of transportation on water but does not include any aircraft.

(2) The term *arrival* means arrival at a port of entry in the customs territory of the United States or at any place serviced by any such port of entry.

(3) The expression *calendar year* means the period from January 1 to December 31 of any particular year.

(4) The term *ferry* means any vessel which is being used to provide transportation only between places that are no more than 300 miles apart and which is being used to transport only:

- (i) Passengers, and/or
- (ii) Vehicles, or railroad cars, which are being used, or have been used, in transporting passengers or goods.

(b) *Fee for arrival of certain commercial vessels*—(1) *Vessels of 100 net tons or more*—(i) *Fee.* Except as provided in paragraphs (b)(2) and (b)(4) of this section, a processing fee in the amount of \$437 must be tendered by the master, licensed deck officer, or purser upon arrival of any commercial vessel of 100 net tons or more which is required to enter under § 4.3 of this chapter or upon arrival of any U.S.-flag vessel of 100 net tons or more proceeding coastwise under § 4.85 of this chapter. The fee will be collected for each arrival regardless of the number of arrivals taking place in the course of a single voyage.

(ii) *Fee limitation.* No fee or portion thereof will be collected under paragraph (b)(1)(i) of this section for the arrival of a vessel during any calendar year after a total of \$5,955 in fees has been paid under paragraphs (b)(1)(i) and (b)(2)(i) of this section for all arrivals of such vessel during such calendar year, provided that adequate proof of such total payment is submitted to CBP.

(2) *Barges and other bulk carriers from Canada or Mexico—(i) Fee.* A processing fee of \$110 must be tendered upon arrival of any barge or other bulk carrier which arrives from Canada or Mexico either in ballast or transporting only cargo laden in Canada or Mexico. The fee will be collected for each arrival regardless of the number of arrivals taking place in the course of a single voyage. For purposes of this paragraph, the term “barge or other bulk carrier” means any vessel, other than a ferry, which is not self-propelled or which transports fungible goods that are not packaged in any form.

(ii) *Fee limitation.* No fee or portion thereof will be collected under paragraph (b)(2)(i) of this section for the arrival of a barge or other bulk carrier during any calendar year after a total of \$1,500 in fees has been paid under paragraphs (b)(1)(i) and (b)(2)(i) of this section for all arrivals of such vessel during such calendar year, provided that adequate proof of such total payment is submitted to CBP.

(3) *Prepayment.* The vessel operator, owner, or agent may at any time prepay the maximum calendar year amount specified in paragraph (b)(1)(ii) or (b)(2)(ii) of this section, or any remaining portion of that amount if individual arrival fees have already been paid on the vessel for that calendar year. Prepayment must be made at a CBP port office. When prepayment is for the remaining portion of a maximum calendar year amount, certified copies of receipts (CBP Form 368 or 368A) issued for individual arrival fee payments during the calendar year must accompany the payment.

(4) *Exceptions.* The following vessels are exempt from payment of the fees specified in paragraphs (b)(1) and (b)(2) of this section:

(i) Foreign passenger vessels making at least three trips a week from a port in the United States to the high seas and returning to the same U.S. port without having touched any foreign port or place, even though formal entry is still required;

(ii) Any vessel which, at the time of arrival, is being used solely as a tugboat;

(iii) Any government vessel for which no report of arrival or entry is required as provided in §4.5 of this chapter; and

(iv) A ferry except for a ferry that began operations on or after August 1, 1999, and operates south of 27 degrees latitude and east of 89 degrees longitude.

(c) *Fee for arrival of a commercial truck—(1) Fee.* The fee for a commercial truck consists of both an Animal and Plant Health Inspection Service/Agricultural Quarantine Inspection (APHIS/AQI) fee set forth in 7 CFR 354.3 for the services provided and a CBP fee of \$5.50 that CBP collects on behalf of APHIS. Upon arrival at a CBP port of entry, the driver or other person in charge of a commercial truck must tender the fee to CBP unless it has been prepaid as provided for in paragraph (c)(2) of this section. The fee will not apply to any commercial truck which, at the time of arrival, is being transported by any vessel other than a ferry. For purposes of this paragraph, the term “commercial truck” means any self-propelled vehicle, including an empty vehicle or a truck cab without a trailer, which is designed and used for the transportation of commercial merchandise or for the transportation of non-commercial merchandise on a for-hire basis.

(2) *Fee limitation.* No fee will be collected under paragraph (c)(1) of this section for the arrival of a commercial truck during any calendar year once a prepayment of the commercial truck fee, as defined in paragraph (c)(1) has been made and a transponder has been affixed to the vehicle windshield as provided in paragraph (c)(3) of this section.

(3) *Prepayment.* The owner, agent, or person in charge of a commercial vehicle may at any time prepay the commercial truck fee as defined in paragraph (c)(1) for all arrivals of that vehicle during a calendar year or any remaining portion of a calendar year. Prepayment must be made in accordance with the procedures and payment methods set forth in this paragraph and paragraph (i) of this section. The transponder request and prepayment by credit card or ACH debit may be made via the Internet through the "Travel" link on the CBP Web site located at <http://www.cbp.gov>. Alternatively, prepayment may be sent by mail with credit card information, check, or money order made payable to U.S. Customs and Border Protection, along with a completed CBP Form 339C (Annual User Fee Decal Request—Commercial Vehicle) for each commercial truck to the following address: U.S. Customs and Border Protection, Attn: DTOPS Program Administrator, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278. Once the prepayment has been made under this paragraph, a transponder will be issued to be permanently affixed by adhesive to the lower left hand corner of the vehicle windshield in accordance with the accompanying instructions, to show that the vehicle is exempt from payment of the fees for individual arrivals during the applicable calendar year or any remaining portion of that year. If any of the information provided on the CBP Form 339C or the online application changes during the calendar year, the owner, agent, or person in charge of the commercial truck must inform the CBP Decal and Transponder Online Procurement System (DTOPS) Program Administrator of the changed information in writing, or update the information on the CBP Web site referenced above, no later than 15 days from the date of the change. Failure to timely notify CBP of changed information may result in the commercial truck being stopped for secondary inspection, assessment of liquidated damages, or other sanctions.

(d) *Fee for arrival of a railroad car—(1) Fee.* Except as provided in paragraph (d)(6) of this section, a fee of \$8.25 will be charged for the arrival of each load-

ed or partially loaded passenger or commercial freight railroad car. The railroad company receiving a railroad car in interchange at a port of entry or, barring interchange, the company moving a car in line haul service into the customs territory of the United States, will be responsible for payment of the fee. Payment of the fee must be made in accordance with the procedures set forth in paragraph (d)(3) or (d)(4) of this section. For purposes of this paragraph, the term "railroad car" means any carrying vehicle, measured from coupler to coupler and designed to operate on railroad tracks, other than a locomotive or a caboose.

(2) *Fee limitation.* No fee will be collected under paragraph (d)(1) of this section for the arrival of a railroad car during any calendar year once a prepayment of \$100 has been made as provided in paragraph (d)(3) of this section, provided that adequate records are maintained to enable CBP to verify any such prepayment.

(3) *Prepayment.* As an alternative to the payment procedures set forth in paragraph (d)(4) of this section, a railroad company may at any time prepay a fee of \$100 to cover all arrivals of a railroad car during a calendar year or any remaining portion of a calendar year. The prepayment, accompanied by a letter setting forth the railroad car number(s) covered by the payment, the calendar year to which the payment applies, a return address, and any additional information required under paragraph (i) of this section, must be made in accordance with the procedures and payment methods set forth in this paragraph and paragraph (i) of this section.

(4) *Statement filing and payment procedures.* (i) The Association of American Railroads (AAR), the National Railroad Passenger Corporation (AMTRAK), and any railroad company preferring to act individually, must file monthly statements with CBP, and must make payment of the arrival fees to CBP, in accordance with the procedures set forth in paragraphs (d)(4) (ii) and (i) of this section. Each monthly statement must indicate:

(A) The number of railroad cars subject to the arrival fee during the relevant period;

(B) The number of such railroad cars pulled by each carrier; and

(C) The total processing fees due from each carrier for the relevant period.

(ii) AMTRAK and railroad companies acting individually must file each monthly statement within 60 days after the end of the applicable calendar month, and the fees covered by each statement must be remitted with the statement. Monthly statements prepared by the AAR on behalf of individual railroad companies must be filed within 60 days after the end of the applicable calendar month, and each railroad company must remit the fees as calculated for it by the AAR within 60 days after the end of that calendar month. In cases of conflict between the AAR and an individual railroad company regarding calculation of the fees, the railroad company must timely remit the amount as calculated by the AAR even if the dispute is unresolved. Subsequent settlements may be accounted for by an explanation in, and adjustment of, the next payment to CBP. Payment must be made in accordance with the procedures and payment methods set forth in this paragraph and paragraph (i) of this section.

(5) *Maintenance of records.* The AAR, AMTRAK, and each railroad company preparing and filing its own statements must maintain all documentation necessary for CBP to verify the accuracy of the fee calculations and to otherwise determine compliance under the law. Such documentation must be maintained in the United States for a period of 5 years from the date of fee calculation. The AAR, AMTRAK, and each railroad company preparing and filing its own statements must provide to CBP the name, address, and telephone number of a responsible officer who is able to verify any statements or records required to be filed or maintained under this section, and must promptly notify CBP of any changes in identifying information previously submitted.

(6) *Exceptions.* The following railroad cars are exempt from payment of the fee specified in paragraph (d)(1) of this section:

(i) Any railroad car whose journey originates and terminates in the same

country, provided that no passengers board or disembark from the train and no cargo is loaded or unloaded from the car while the car is within any country other than the country in which the car originates and terminates, including any such railroad car which is set out for repairs outside the United States and then returned to on-line service without having undergone loading or unloading of passengers or cargo during the repair period;

(ii) Any railroad car transporting only containers, bins, racks, dunnage and other fixed or loose equipment or materials which have been used for enclosing, supporting or protecting commercial freight; and

(iii) Any railroad car which, at the time of arrival, is being transported by any vessel other than a ferry.

(e) *Fee for arrival of a private vessel or private aircraft*—(1) *Fee.* Except as provided in paragraph (e)(3) of this section, the master or other person in charge of a private vessel or private aircraft must, upon first arrival in any calendar year, proceed to CBP and tender the sum of \$27.50 to cover services provided in connection with all arrivals of that vessel or aircraft during that calendar year. Either a properly completed CBP Form 339V (Annual User Fee Decal Request—Vessels) or CBP Form 339A (Annual User Fee Decal Request—Aircraft), must accompany the payment. Upon payment of the annual fee, a decal will be issued to be permanently affixed by adhesive to the vessel or aircraft, in accordance with accompanying instructions, as evidence that the fee has been paid. Except in the case of private aircraft, and aircraft landing at user fee airports authorized under 19 U.S.C. 58b, all overtime charges provided for in this part remain payable notwithstanding payment of the fee specified in this paragraph.

(2) *Prepayment.* A private vessel or private aircraft owner or operator may, at any time during the calendar year, prepay the \$27.50 annual fee specified in paragraph (e)(1) of this section. Prepayment must be made in accordance with the procedures and payment methods set forth in this paragraph and paragraph (i) of this section. The decal request and prepayment by credit card or

ACH debit may be made via the Internet through the “Travel” link at the CBP Web site located at <http://www.cbp.gov>. Alternatively, prepayment may be sent by mail with credit card information, check, or money order made payable to U.S. Customs and Border Protection, along with a properly completed CBP Form 339V (Annual User Fee Decal Request—Vessels) or CBP Form 339A (Annual User Fee Decal Request—Aircraft), to the following address: U.S. Customs and Border Protection, Attn: DTOPS Program Administrator, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278.

(3) *Exceptions.* The following are exempt from payment of the fee specified in paragraph (e)(1) of this section:

(i) Private pleasure vessels of less than 30 feet in length, so long as they are not carrying any goods required to be declared to CBP;

(ii) Any private pleasure vessel granted a cruising license under § 4.94 of this chapter, during the term of the license; and

(iii) Any private vessel which, at the time of arrival, is being transported by any vessel other than a ferry.

(f) *Fee for dutiable mail.* The addressee of each item of dutiable mail for which a CBP officer prepares documentation will be assessed a processing fee in the amount of \$5.50. When the merchandise is delivered by the Postal Service, the fee will be shown as a separate item on the entry and collected at the time of delivery of the merchandise along with any duty and taxes due. When CBP collects the fee directly from the importer or his agent, the fee will be included as a separate item on the informal entry or entry summary document.

(g) *Fees for arrival of passengers aboard commercial vessels and commercial aircraft—(1) Fees.* (i) Subject to paragraphs (g)(1)(ii) and (g)(3) of this section, a fee of \$5.50 must be collected and remitted to CBP for services provided in connection with the arrival of each passenger aboard a commercial vessel or commercial aircraft from a place outside the United States, other than Canada, Mexico, one of the territories and possessions of the United States, or one of the adjacent islands, in either of the following circumstances:

(A) When the journey of the arriving passenger originates in a place outside the United States other than Canada, Mexico, one of the territories or possessions of the United States, or one of the adjacent islands; or

(B) When the journey of the arriving passenger originates in the United States and is not limited to Canada, Mexico, territories and possessions of the United States, and adjacent islands.

(ii) Subject to paragraph (g)(3) of this section, a fee of \$1.93 must be collected and remitted to CBP for services provided in connection with the arrival of each passenger aboard a commercial vessel from Canada, Mexico, one of the territories and possessions of the United States, or one of the adjacent islands, regardless of whether the journey of the arriving passenger originates in a place outside the United States or in the United States.

(iii) For purposes of this paragraph (g), the term “territories and possessions of the United States” includes American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands, and the term “adjacent islands” includes Saint Pierre, Miquelon, Cuba, the Dominican Republic, Haiti, Bermuda, the Bahamas, Barbados, Jamaica, the Windward and Leeward Islands, Trinidad, Martinique, and other British, French, and Netherlands territory or possessions in or bordering on the Caribbean Sea.

(iv) For purposes of this paragraph (g), a journey, which may encompass multiple destinations and more than one mode of transportation, will be deemed to originate in the location where the person’s travel begins under cover of a transaction which includes the issuance of a ticket or travel document for transportation into the customs territory of the United States.

(v) For purposes of this paragraph (g), the term “passenger” means a natural person for whom transportation is provided and includes an infant whether a separate ticket or travel document is issued for the infant or the infant occupies a seat or is held or carried by another passenger.

(vi) For purposes of paragraph (g)(1)(ii) of this section, the term “commercial vessel” includes any ferry

that began operations on or after August 1, 1999, and operates south of 27 degrees latitude and east of 89 degrees longitude.

(vii) In the case of a commercial vessel making a single voyage involving two or more United States ports, the applicable fee prescribed under paragraph (g)(1)(i) or (g)(1)(ii) of this section is required to be charged only one time for each passenger.

(2) *Fee chart.* The chart set forth below outlines the application of the fees specified in paragraphs (g)(1)(i) and (ii) of this section with reference to the place where the passenger's journey originates and with reference to the place from which the passenger arrives in the United States (that is, the last

stop on the journey prior to arrival in the United States). In the chart:

(i) SL stands for “Specified Location” and means Canada, Mexico, any territories and possessions of the United States, and any adjacent islands;

(ii) The single asterisk (*) means that the journey originating in the United States is limited to travel to one or more Specified Locations;

(iii) The double asterisk (**) means that the journey originating in the United States includes travel to at least one place other than a Specified Location; and

(iv) N/A indicates that the facts presented in the chart preclude application of the fee.

Place where journey originates (see (g)(1)(iv))	Fee status for arrival from SL		Fee status for arrival from other than SL	
	Vessel	Aircraft	Vessel	Aircraft
SL	\$1.93	No fee	No fee	No fee.
Other than SL or U.S.	1.93	\$5.50	\$5.50	\$5.50.
U.S.*	1.93	No fee	N/A	N/A.
U.S.**	1.93	\$5.50	\$5.50	\$5.50.

(3) *Exceptions.* The fees specified in paragraph (g)(1) of this section will not apply to the following categories of arriving passengers:

(i) Crew members and persons directly connected with the operation, navigation, ownership or business of the vessel or aircraft, provided that the crew member or other person is traveling for an official business purpose and not for pleasure;

(ii) Diplomats and other persons in possession of a visa issued by the United States Department of State in class A–1, A–2, C–2, C–3, G–1 through G–4, or NATO 1–6;

(iii) Persons arriving as passengers on any aircraft used exclusively in the governmental service of the United States or a foreign government, including any agency or political subdivision of the United States or foreign government, so long as the aircraft is not carrying persons or merchandise for commercial purposes. Passengers on commercial aircraft under contract to the U.S. Department of Defense are exempted if they have been precleared abroad under the joint DOD/CBP Military Inspection Program;

(iv) Persons arriving on an aircraft due to an emergency or forced landing when the original destination of the aircraft was a foreign airport;

(v) Persons who are in transit to a destination outside the United States and for whom CBP inspectional services are not provided;

(vi) Persons departing from and returning to the same United States port as passengers on board the same vessel without having touched a foreign port or place; and

(vii) Persons arriving as passengers on board a commercial vessel traveling only between ports that are within the customs territory of the United States.

(4) *Fee collection procedures.* (i) Each air or sea carrier, travel agent, tour wholesaler, or other party issuing a ticket or travel document for transportation into the customs territory of the United States is responsible for collecting from the passenger the applicable fee specified in paragraph (g)(1) of this section, including the fee applicable to any infant traveling without a separate ticket or travel document. The fee must be separately identified with a notation “Federal inspection

fees” on the ticket or travel document issued to the passenger to indicate that the required fee has been collected. A fee relative to an infant traveling without a ticket or travel document may be identified instead with the notation on a receipt or other document issued for that purpose or to record the infant’s travel. If the ticket or travel document, or a receipt or other document issued relative to an infant traveling without a ticket or travel document, is not so marked and was issued in a foreign country, the fee must be collected by the departing carrier upon departure of the passenger from the United States. If the fee is collected at the time of departure from the United States, the carrier making the collection must issue a receipt to the passenger. U.S.-based tour wholesalers who contract for passenger space and issue non-carrier tickets or travel documents must collect the fee in the same manner as a carrier.

(ii) Collection of the fee under paragraph (g)(1)(i) of this section will include the following circumstances:

(A) When a through ticket or travel document is issued covering (or a receipt or other document issued for an infant traveling without a ticket or travel document indicates that the infant’s journey is covering) a journey into the customs territory of the United States which originates in and arrives from a place outside the United States other than Canada, Mexico, one of the territories and possessions of the United States, or an adjacent island;

(B) When a return ticket or travel document is issued (or a receipt or other document that indicates an infant traveling without a return ticket or travel document is issued) in connection with a journey which originates in the United States, includes a stop in a place other than Canada, Mexico, one of the territories and possessions of the United States, or an adjacent island, and the return arrival to the United States is from a place other than one of these specified places; and

(C) When a passenger on a journey in transit through the United States to a foreign destination arrives in the customs territory of the United States from a place other than Canada, Mexico, one of the territories and posses-

sions of the United States, or an adjacent island, is processed by CBP, and the journey does not originate in one of these specified places.

(iii) Collection of the fee under paragraph (g)(1)(ii) of this section will include the following circumstances:

(A) When a through ticket or travel document is issued covering (or a receipt or other document issued for an infant traveling without a ticket or travel document indicates that the infant’s journey is covering) a journey into the customs territory of the United States from Canada, Mexico, one of the territories and possessions of the United States, or an adjacent island;

(B) When a return ticket or travel document is issued (or a receipt or other document that indicates an infant traveling without a return ticket or travel document is issued) in connection with a journey which originates in the United States and the return arrival to the United States is from Canada, Mexico, one of the territories and possessions of the United States, or an adjacent island; and

(C) When a passenger on a journey in transit through the United States to a foreign destination arrives in the customs territory of the United States from Canada, Mexico, one of the territories and possessions of the United States, or an adjacent island and is processed by CBP.

(5) *Quarterly payment and statement procedures.* Payment to CBP of the fees required to be collected under paragraph (g)(1) of this section must be made no later than 31 days after the close of the calendar quarter in which the fees were required to be collected from the passenger. Payment of the fees must be made to the party required to collect the fee under paragraph (g)(4)(i) of this section, and must be made in accordance with the procedures and payment methods set forth in this paragraph and paragraph (i) of this section. Overpayments and underpayments may be accounted for by an explanation with, and adjustment of, the next due quarterly payment to CBP. The quarterly payment must be accompanied by a statement that includes the following information:

(i) The name and address of the party remitting payment;

(ii) The taxpayer identification number of the party remitting payment;

(iii) The calendar quarter covered by the payment;

(iv) The total number of tickets for which fees were required to be collected, the total number of infants traveling without a ticket or travel document for which fees were required to be collected, and the total amount of fees collected and remitted; and

(v) For commercial vessel passengers, the total number of tickets for which fees were required to be collected, the total number of infants traveling without a ticket or travel document for which fees were required to be collected, the total amount of fees collected and remitted to CBP, and a separate breakdown of the foregoing information relative to the \$5.50 vessel passenger fee collected and remitted under paragraph (g)(1)(i) of this section and the \$1.93 vessel passenger fee collected and remitted under paragraph (g)(1)(ii) of this section.

(6) Each carrier contracting with a U.S.-based tour wholesaler is responsible for notifying CBP of each flight or voyage so contracted, the number of spaces contracted for on each flight or voyage, and the name, address and taxpayer identification number of the tour wholesaler, within 31 days after the close of the calendar quarter in which such a flight or voyage occurred.

(7) *Maintenance of records.* Each air or sea carrier, travel agent, tour wholesaler, or other party affected by this paragraph must maintain all such documentation necessary for CBP to verify the accuracy of fee calculations and to otherwise determine compliance under the law. Such documentation must be maintained in the United States for a period of 5 years from the date of fee calculation. Each such affected party must provide to CBP the name, address, and telephone number of a responsible officer who is able to verify any statements or records required to be filed or maintained under this section, and must promptly notify Customs of any changes in the identifying information previously submitted.

(8) *Limitation on charges.* Except in the case of costs reimbursed under § 24.17(a)(14) of this part, customs services provided to passengers arriving in the United States on scheduled airline flights (as defined in § 122.1(k) of this chapter and operating within the requirements of subpart D of part 122 of this chapter) will be provided at no cost to airlines and airline passengers other than the fee specified in paragraph (g)(1) of this section.

(h) *Annual customs broker permit fee.* Customs brokers are subject to an annual fee for each district permit and for a national permit held by an individual, partnership, association, or corporation, as provided in § 111.96(c) of this chapter. The annual fee for each district permit must be submitted to the port through which the broker was granted the permit. The annual fee for a national permit must be submitted to the port through which the broker's license is delivered.

(i) *Information submission and fee remittance procedures.* In addition to any information specified elsewhere in this section, each payment made by mail must be accompanied by information identifying the person or organization remitting the fee, the type of fee being remitted (for example, railroad car, commercial truck, private vessel), and the time period to which the payment applies and must be mailed to the following address: U.S. Customs and Border Protection, Revenue Division, Attn: User Fee Team, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278. All fee payments required under this section in U.S. dollars, and must be paid in accordance with the provisions of § 24.1. The fees may be made using any payment method authorized by § 24.1 and for which the CBP location receiving the payment is equipped to process, and are subject to any restrictions as described elsewhere in this section. To pay railroad user fees on Pay.gov, an email must be sent to the Office of Administration, Revenue Division to establish a Pay.gov account. The email address for this purpose is CUIUFHhelp@cbp.dhs.gov. Once the Pay.gov account is established, payments may be made directly on Pay.gov without a further need to contact CBP. Where payment is made at a

CBP port, credit cards will be accepted only where the port is equipped to accept credit cards for the type of payment being made. Check or money orders must be made payable to U.S. Customs and Border Protection and must be annotated with the appropriate class code. The applicable class codes and payment locations for each fee are as follows:

(1) Fee under paragraph (b)(1) of this section (commercial vessels of 100 net tons or more other than barges and other bulk carriers from Canada or Mexico): class code 491. Payment location: port of arrival for each individual arrival (fee to be collected by CBP at the time of arrival) or prepayment at the port in accordance with paragraph (b)(3) of this section;

(2) Fee under paragraph (b)(2) of this section (barges and other bulk carriers from Canada or Mexico): class code 498. Payment location: port of arrival for each individual arrival (fee to be collected by CBP at the time of arrival) or prepayment at the port in accordance with paragraph (b)(3) of this section;

(3) Fee under paragraph (c) of this section (commercial vehicles): for each individual arrival, class code 492 for the CBP fee and class code 482 for the APHIS/AQI fee; for prepayment of the maximum calendar year fee, class code 902 for the CBP fee and class code 483 for the APHIS/AQI fee. Payment location: port of arrival for each individual arrival (fee to be collected by CBP at the time of arrival) or prepayment in accordance with paragraph (c)(3) of this section;

(4) Fee under paragraph (d) of this section (railroad cars): for each individual arrival (under the monthly payment and statement filing procedure), class code 493; for prepayment of the maximum calendar year fee, class code 903. Payment location: for individual arrivals (monthly payment and statement filing), see paragraph (d)(4)(ii) of this section; for prepayment, see paragraph (d)(3) of this section;

(5) Fee under paragraph (e) of this section (private vessels and aircraft): for private vessels, class code 904; for private aircraft, class code 494. Payment location: port of arrival for each individual arrival (fee to be collected by CBP at the time of arrival) or pre-

payment in accordance with paragraph (e)(2) of this section;

(6) Fee under paragraph (f) of this section (dutiable mail): class code 496. Payment location: see paragraph (f) of this section;

(7) Fee under paragraph (g)(1)(i) of this section (the \$5.50 fee for commercial vessel and commercial aircraft passengers): class code 495. Payment location: see paragraph (g)(5) of this section;

(8) Fee under paragraph (g)(1)(ii) of this section (the \$1.93 fee for commercial vessel passengers): class code 484. Payment location: see paragraph (g)(5) of this section; and

(9) Fee under paragraph (h) of this section (customs broker permits): for district permits, class code 497; for national permits, class code 997. Payment location: see paragraph (h) of this section.

(j) *Treatment of fees as customs duty—*

(1) *Administration and enforcement.* Unless otherwise specifically provided in this chapter, all administrative and enforcement provisions under the customs laws and regulations, other than those laws and regulations relating to drawback, will apply with respect to any fee provided for under this section, and with respect to any person liable for the payment of such fee, as if such fee is a customs duty. For purposes of this paragraph, any penalty assessable in relation to an amount of customs duty, whether or not any such duty is in fact due and payable, will be assessed in the same manner with respect to any fee required to be paid under this section.

(2) *Jurisdiction.* For purposes of determining the jurisdiction of any court or agency of the United States, any fee provided for under this section will be treated as if such fee is a Customs duty.

[T.D. 93-85, 58 FR 54282, Oct. 21, 1993, as amended by T.D. 94-1, 58 FR 69470, Dec. 30, 1993; 59 FR 8853, Feb. 24, 1994; T.D. 98-56, 63 FR 32944, June 16, 1998; CBP Dec. 03-13, 68 FR 43627, July 24, 2003; 72 FR 3733, Jan. 26, 2007; CBP Dec. 13-03, 78 FR 5136, Jan. 24, 2013]