

“(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.

#### 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 Reconciliation 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].”

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1484, 1499, 2075 of this title; title 6 sections 212, 213; title 49 section 80503.

#### § 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.)

## REFERENCES IN TEXT

The customs laws, referred to in text, are classified generally to this title.

## 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.

## SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 6 section 212.

**§ 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