

to determine the costs of different types of passenger and merchandise processing transactions, such as informal and formal entries, and automated and manual entries.

**(b) Survey reports**

The Commissioner of Customs shall no later than January 31, 1991, submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a report on the results of the first survey implemented under subsection (a)(2) of this section.

(Pub. L. 101-382, title I, §113, Aug. 20, 1990, 104 Stat. 639; Pub. L. 101-508, title X, §10001(d), Nov. 5, 1990, 104 Stat. 1388-386.)

AMENDMENTS

1990—Subsec. (a). Pub. L. 101-508, §10001(d)(1)-(3), inserted “and” after semicolon at end of par. (1), substituted a period for semicolon at end of par. (2), and struck out pars. (3) to (5) which read as follows:

“(3) as soon as practicable after the enactment of appropriations for the Customs Service for each fiscal year, but not later than the 15th day after the beginning of such year, estimate, based on the amounts appropriated, the amount of the fee that would, if imposed on the processing of merchandise, offset the salaries and expenses subject to reimbursement from the fee that will likely be incurred by the Service in conducting commercial operations during that year;

“(4) develop annually a detailed derivation of the commercial services cost base and the methodology used for computing the merchandise processing fee under paragraph (3); and

“(5) report within 45 days of the beginning of any fiscal year to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate the results of each fee estimate made under paragraph (3) and each cost base and user fee methodology derivation made under paragraph (4).”

Subsec. (b). Pub. L. 101-508, §10001(d)(4), substituted “Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate” for “Committees referred to in subsection (a)(5) of this section”.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 effective on the date of enactment of the Act providing full-year appropriations for the Customs Service for fiscal year 1992, and applicable to fiscal years beginning on and after Oct. 1, 1991, see section 10001(g)(1) of Pub. L. 101-508, set out as a note under section 58c of this title.

EFFECTIVE DATE

Section effective Oct. 1, 1990, see section 115(a) of Pub. L. 101-382, set out as an Effective Date of 1990 Amendment note under section 58c 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.

ESTABLISHMENT AND IMPLEMENTATION OF COST ACCOUNTING SYSTEM; REPORTS

Pub. L. 107-210, div. A, title III, §334, Aug. 6, 2002, 116 Stat. 977, provided that:

“(a) ESTABLISHMENT AND IMPLEMENTATION.—

“(1) IN GENERAL.—Not later than September 30, 2003, the Commissioner of Customs shall, in accordance with the audit of the Customs Service’s fiscal years 2000 and 1999 financial statements (as contained in the report of the Office of the Inspector General of the Department of the Treasury issued on February 23, 2001), establish and implement a cost accounting system for expenses incurred in both commercial and noncommercial operations of the Customs Service.

“(2) ADDITIONAL REQUIREMENT.—The cost accounting system described in paragraph (1) shall provide for an identification of expenses based on the type of operation, the port at which the operation took place, the amount of time spent on the operation by personnel of the Customs Service, and an identification of expenses based on any other appropriate classification necessary to provide for an accurate and complete accounting of the expenses.

“(b) REPORTS.—Beginning on the date of the enactment of this Act [Aug. 6, 2002] and ending on the date on which the cost accounting system described in subsection (a) is fully implemented, the Commissioner of Customs shall prepare and submit to Congress on a quarterly basis a report on the progress of implementing the cost accounting system pursuant to subsection (a).”

**§ 2083. Annual national trade and customs law violation estimates and enforcement strategy**

**(a) Violation estimates**

Not later than 30 days before the beginning of each fiscal year after fiscal year 1991, the Commissioner of Customs shall submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate (hereafter in this section referred to as the “Committees”) a report that contains estimates of—

(1) the number and extent of violations of the trade, customs, and illegal drug control laws listed under subsection (b) of this section that will likely occur during the fiscal year; and

(2) the relative incidence of the violations estimated under paragraph (1) among the various ports of entry and customs regions within the customs territory.

**(b) Applicable statutory provisions**

The Commissioner of Customs, after consultation with the Committees—

(1) shall, within 60 days after August 20, 1990, prepare a list of those provisions of the trade, customs, and illegal drug control laws of the United States for which the United States Customs Service has enforcement responsibility and to which the reports required under subsection (a) of this section will apply; and

(2) may from time-to-time amend the listing developed under paragraph (1).

**(c) Enforcement strategy**

Within 90 days after submitting a report under subsection (a) of this section for any fiscal year, the Commissioner of Customs shall—

(1) develop a nationally uniform enforcement strategy for dealing during that year with the violations estimated in the report; and

(2) submit to the Committees a report setting forth the details of the strategy.

**(d) Compliance program**

The Commissioner of Customs shall—

(1) devise and implement a methodology for estimating the level of compliance with the laws administered by the Customs Service; and

(2) include as an additional part of the report required to be submitted under subsection (a) of this section for each of fiscal years 1994, 1995, and 1996, an evaluation of the extent to which such compliance was obtained during the 12-month period preceding the 60th day before each such fiscal year.

**(e) Confidentiality**

The contents of any report submitted to the Committees under subsection (a) or (c)(2) of this section are confidential and disclosure of all or part of the contents is restricted to—

(1) officers and employees of the United States designated by the Commissioner of Customs;

(2) the chairman of each of the Committees; and

(3) those members of each of the Committees and staff persons of each of the Committees who are authorized by the chairman thereof to have access to the contents.

(Pub. L. 101-382, title I, §123, Aug. 20, 1990, 104 Stat. 642; Pub. L. 103-182, title VI, §691(c), Dec. 8, 1993, 107 Stat. 2224.)

AMENDMENTS

1993—Subsecs. (d), (e). Pub. L. 103-182 added subsec. (d) and redesignated former subsec. (d) as (e).

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(l), 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.

**CHAPTER 11—IMPORTATION OF PRE-COLUMBIAN MONUMENTAL OR ARCHITECTURAL SCULPTURE OR MURALS**

Sec.	
2091.	List of stone carvings and wall art; promulgation and revision; criteria for classification.
2092.	Export certification requirement.
2093.	Forfeiture of unlawful imports.
2094.	Rules and regulations.
2095.	Definitions.

**§ 2091. List of stone carvings and wall art; promulgation and revision; criteria for classification**

The Secretary, after consultation with the Secretary of State, by regulation shall promulgate, and thereafter when appropriate shall revise, a list of stone carvings and wall art which are pre-Columbian monumental or architectural sculpture or murals within the meaning of paragraph (3) of section 2095 of this title. Such stone carvings and wall art may be listed by type or other classification deemed appropriate by the Secretary.

(Pub. L. 92-587, title II, §201, Oct. 27, 1972, 86 Stat. 1297.)

**§ 2092. Export certification requirement**

**(a) Issuance by country of export**

No pre-Columbian monumental or architectural sculpture or mural which is exported (whether or not such exportation is to the United States) from the country of origin after the effective date of the regulation listing such sculpture or mural pursuant to section 2091 of this title may be imported into the United States unless the government of the country of origin of such sculpture or mural issues a certificate, in a form acceptable to the Secretary, which certifies that such exportation was not in violation of the laws of that country.

**(b) Procedure when certificate lacking**

If the consignee of any pre-Columbian monumental or architectural sculpture or mural is unable to present to the customs officer concerned at the time of making entry of such sculpture or mural—

(1) the certificate of the government of the country of origin required under subsection (a) of this section;

(2) satisfactory evidence that such sculpture or mural was exported from the country of origin on or before the effective date of the regulation listing such sculpture or mural pursuant to section 2091 of this title; or

(3) satisfactory evidence that such sculpture or mural is not covered by the list promulgated under section 2091 of this title;

the customs officer concerned shall take the sculpture or mural into customs custody and send it to a bonded warehouse or public store to be held at the risk and expense of the consignee until such certificate or evidence is filed with such officer. If such certificate or evidence is not presented within the 90-day period after the date on which such sculpture or mural is taken into customs custody, or such longer period as may be allowed by the Secretary for good cause shown, the importation of such sculpture or mural into the United States is in violation of this chapter.

(Pub. L. 92-587, title II, §202, Oct. 27, 1972, 86 Stat. 1297.)

CODIFICATION

References to section 202 of Pub. L. 92-587 in the original were translated as section 2091 of this title in the classification of Pub. L. 92-587 as the probable intent of Congress.

**§ 2093. Forfeiture of unlawful imports**

**(a) Seizure**

Any pre-Columbian monumental or architectural sculpture or mural imported into the United States in violation of this chapter shall be seized and subject to forfeiture under the customs laws.

**(b) Disposition of articles**

Any pre-Columbian monumental or architectural sculpture or mural which is forfeited to the United States shall—

(1) first be offered for return to the country of origin and shall be returned if that country bears all expenses incurred incident to such return and complies with such other require-