

this title by section 5(a)(1)(C) of Reorg. Plan No. 3 of 1979 transferred to Secretary of Commerce pursuant to Reorg. Plan No. 3 of 1979, §5(a)(1)(E), 44 F.R. 69275, 93 Stat. 1381, eff. Jan. 2, 1980, as provided by section 1-107(a) of Ex. Ord. No. 12188, Jan. 2, 1980, 45 F.R. 993, set out as notes under section 2171 of this title, to be exercised in consultation with Secretary of the Treasury.

PROC. NO. 2948. MERCHANDISE IN GENERAL-ORDER AND BONDED WAREHOUSES

Proc. No. 2948, Oct. 12, 1951, 16 F.R. 10589, 65 Stat. c41, provided:

*[Whereas clauses omitted]*

NOW, THEREFORE, I, HARRY S. TRUMAN, President of the United States of America, acting under and by virtue of the authority vested in me by the foregoing provision of section 318 of the Tariff Act of 1930 [this section] do hereby authorize the Secretary of the Treasury, until the termination of the national emergency proclaimed on December 16, 1950, or until it shall be determined by the President and declared by his proclamation that such action is no longer necessary, whichever is earlier:

(1) To extend the one-year period prescribed in section 491, *supra*, as amended [section 1491 of this title], for not more than one year from and after the expiration of such one-year period in any case in which such period has already expired or shall hereafter expire during the continuance of the said national emergency;

(2) To extend the three-year period prescribed in sections 557 and 559, *supra*, as amended [sections 1557 and 1559 of this title], for not more than one year from and after the expiration of such three-year period in any case in which such period has already expired or shall hereafter expire during the continuance of the said national emergency; and

(3) To extend further the one-year period prescribed in section 491, *supra*, as amended [section 1491 of this title], and the three-year period prescribed in sections 557 and 559, *supra*, as amended [sections 1557 and 1559 of this title], for additional periods of not more than one year each from and after the expiration of the immediately preceding extension in any case in which such extension shall expire during the continuance of the said national emergency;

*Provided, however*, that in each and every case under numbered paragraphs (1), (2), and (3) above in which the merchandise is charged against an entry bond the Secretary of the Treasury shall require that the principal on such bond, in order to obtain the benefit of any extension which may be granted under the authority of this proclamation, shall furnish to the collector of customs at the port where the bond is on file either the agreement of the sureties on the bond to remain bound under the terms and conditions of the bond to the same extent as if no extension had been granted, or an additional bond with acceptable sureties to cover the period of extension; and that, in each and every case in which the merchandise remains charged against a carrier's bond the Secretary of the Treasury shall require that the principal on such bond shall agree to the extension and shall furnish to the collector of customs at the port where the charge was made the agreement of the sureties on the bond to remain bound under the terms and conditions of the bond to the same extent as if no extension had been granted; and

*Provided further*, that as a condition to the granting of any extension or further extension of the periods prescribed in sections 491, 557, and 559 of the Tariff Act of 1930, *supra*, as amended [sections 1491, 1557 and 1559 of this title], under numbered paragraphs (1), (2), or (3) above the Secretary of the Treasury may require that there shall be furnished to the collector of customs in the district in which the warehouse is located, in connection with the application for such extension, the consent of the warehouse proprietor to such extension or, in the alternative, proof of payment of all charges or amounts due or owing to such warehouse proprietor

for the storage or handling of the imported merchandise; and

*Provided further*, that the extensions of one year authorized by this proclamation shall not apply to any case in which the period sought to be extended expired prior to December 16, 1950, or in which the merchandise in question has been sold by the Government as abandoned.

This proclamation supersedes Proclamation No. 2599 of November 4, 1943, as amended by Proclamation No. 2712 of December 3, 1946, but it shall not be construed (1) as invalidating any action heretofore taken under the provisions of the said Proclamation No. 2599 or under the provisions of that proclamation as amended by the said Proclamation No. 2712, or (2) as imposing the conditions set forth in the second proviso above upon the granting of extensions for which applications are pending on the date of this proclamation.

HARRY S. TRUMAN.

**§ 1319. Duty on coffee imported into Puerto Rico**

The Legislature of Puerto Rico is empowered to impose tariff duties upon coffee imported into Puerto Rico, including coffee grown in a foreign country coming into Puerto Rico from the United States. Such duties shall be collected and accounted for as now provided by law in the case of duties collected in Puerto Rico.

(June 17, 1930, ch. 497, title III, §319, 46 Stat. 696; May 17, 1932, ch. 190, 47 Stat. 158.)

CHANGE OF NAME

“Puerto Rico” substituted in text for “Porto Rico” pursuant to act May 17, 1932, which is classified to section 731a of Title 48, Territories and Insular Possessions.

ACTIONS UNDER CARIBBEAN BASIN ECONOMIC RECOVERY PROGRAM NOT TO AFFECT PUERTO RICAN DUTIES ON IMPORTED COFFEE

Pub. L. 98-67, title II, §214(e), Aug. 5, 1983, 97 Stat. 393, provided that: “No action pursuant to this title [19 U.S.C. 2701 et seq.] may affect any tariff duty imposed by the Legislature of Puerto Rico pursuant to section 319 of the Tariff Act of 1930 (19 U.S.C. 1319) on coffee imported into Puerto Rico.”

**§ 1319a. Duty on coffee; ratification of duties imposed by Legislature of Puerto Rico**

The taxes and duties imposed by the Legislature of Puerto Rico by Joint Resolution Numbered 59 approved by the Governor of Puerto Rico May 5, 1930, and by Act Numbered 77 approved by the Governor of Puerto Rico May 5, 1931, as amended by Act Numbered 7 approved by the Governor April 9, 1934, including therein such taxes and duties on coffee brought into Puerto Rico from any State or Territory or district or possession of the United States, or other place subject to the jurisdiction of the United States, are legalized and ratified, and the collection of all such taxes and duties made under or by authority of either of said acts of the Puerto Rican Legislature, including such taxes and duties on coffee brought into Puerto Rico from any State, Territory, district, or possession of the United States, or other place subject to the jurisdiction of the United States, is legalized, ratified, and confirmed as fully to all intents and purposes as if the same had, by prior Act of Congress, been specifically authorized and directed.

(June 18, 1934, ch. 604, 48 Stat. 1017; Aug. 20, 1935, ch. 578, 49 Stat. 665.)

## CODIFICATION

Section was not enacted as part of Tariff Act of 1930 which constitutes this chapter.

## AMENDMENTS

1935—Act Aug. 20, 1935, amended section generally.

**§ 1320. Repealed. Aug. 8, 1953, ch. 397, § 6(b), 67 Stat. 510**

Section, act June 17, 1930, ch. 497, title III, §320, 46 Stat. 696, related to reciprocal agreements covering advertising matter.

## EFFECTIVE DATE OF REPEAL; SAVINGS PROVISION

Repeal effective on and after thirtieth day following Aug. 8, 1953, and savings provision, see notes set out under section 1304 of this title.

**§ 1321. Administrative exemptions**

**(a) Disregard of minor discrepancies in collection of taxes and duties; admission of articles free of duty or tax; limit on amount of exemption**

The Secretary of the Treasury, in order to avoid expense and inconvenience to the Government disproportionate to the amount of revenue that would otherwise be collected, is authorized, under such regulations as he shall prescribe, to—

(1) disregard a difference of an amount specified by the Secretary by regulation, but not less than \$20, between the total estimated duties, fees, and taxes deposited, or the total duties, fees, and taxes tentatively assessed, with respect to any entry of merchandise and the total amount of duties, fees, taxes, and interest actually accruing thereon;

(2) admit articles free of duty and of any tax imposed on or by reason of importation, but the aggregate fair retail value in the country of shipment of articles imported by one person on one day and exempted from the payment of duty shall not exceed an amount specified by the Secretary by regulation, but not less than—

(A) \$100 in the case of articles sent as bona fide gifts from persons in foreign countries to persons in the United States (\$200 in the case of articles sent as bona fide gifts from persons in the Virgin Islands, Guam, and American Samoa), or

(B) \$200 in the case of articles accompanying, and for the personal or household use of, persons arriving in the United States who are not entitled to any exemption from duty under subheading 9804.00.30, 9804.00.65, or 9804.00.70 of title I of this Act,<sup>1</sup> or

(C) \$200 in any other case.

The privilege of this subdivision (2) shall not be granted in any case in which merchandise covered by a single order or contract is forwarded in separate lots to secure the benefit of this subdivision (2); and

(3) waive the collection of duties, fees, taxes, and interest due on entered merchandise when such duties, fees, taxes, or interest are less than \$20 or such greater amount as may be specified by the Secretary by regulation.

<sup>1</sup> See References in Text note below.

**(b) Reduction or modification of exemption**

The Secretary of the Treasury is authorized by regulations to prescribe exceptions to any exemption provided for in subsection (a) of this section whenever he finds that such action is consistent with the purpose of subsection (a) of this section or is necessary for any reason to protect the revenue or to prevent unlawful importations.

(June 17, 1930, ch. 497, title III, §321, as added June 25, 1938, ch. 679, § 7, 52 Stat. 1081; amended Aug. 8, 1953, ch. 397, §13, 67 Stat. 515; Pub. L. 87-261, §2(c), Sept. 21, 1961, 75 Stat. 541; Pub. L. 89-62, §2, June 30, 1965, 79 Stat. 208; Pub. L. 93-618, title VI, §610(a), Jan. 3, 1975, 88 Stat. 2075; Pub. L. 95-410, title II, §205, Oct. 3, 1978, 92 Stat. 900; Pub. L. 97-446, title I, §115(b), Jan. 12, 1983, 96 Stat. 2335; Pub. L. 100-418, title I, §1214(h)(2), Aug. 23, 1988, 102 Stat. 1157; Pub. L. 103-182, title VI, §651, Dec. 8, 1993, 107 Stat. 2209; Pub. L. 104-295, §3(a)(8), (12), Oct. 11, 1996, 110 Stat. 3516.)

## REFERENCES IN TEXT

Title I of this Act, referred to in subsec. (a)(2)(B), means title I of act June 17, 1930, as amended, which contained the Tariff Schedules of the United States and which formerly were set out under section 1202 of this title. The Tariff Schedules of the United States were replaced by the Harmonized Tariff Schedule of the United States. See Publication of Harmonized Tariff Schedule note set out under section 1202 of this title.

## AMENDMENTS

1996—Subsec. (a)(1). Pub. L. 104-295, §3(a)(12)(A), substituted “duties, fees, taxes, and interest actually accruing” for “duties, fees, and taxes actually accruing”.

Subsec. (a)(2)(B). Pub. L. 104-295, §3(a)(8), inserted “, 9804.00.65,” after “9804.00.30”.

Subsec. (a)(3). Pub. L. 104-295, §3(a)(12)(B), substituted “taxes, and interest” for “and taxes” and “taxes, or interest” for “or taxes”.

1993—Subsec. (a)(1). Pub. L. 103-182, §651(1), substituted “of an amount specified by the Secretary by regulation, but not less than \$20,” for “of less than \$10”, inserted “, fees,” after “duties” wherever appearing, and struck out “and” at end.

Subsec. (a)(2). Pub. L. 103-182, §651(2), substituted “shall not exceed an amount specified by the Secretary by regulation, but not less than—” for “shall not exceed—” in introductory provisions, substituted “\$100” and “\$200” for “\$50” and “\$100”, respectively, in subpar. (A), substituted “\$200” for “\$25” in subpar. (B), substituted “\$200” for “\$5” in subpar. (C), and substituted “; and” for period at end.

Subsec. (a)(3). Pub. L. 103-182, §651(3), added par. (3).

Subsec. (b). Pub. L. 103-182, §651(4), struck out “to diminish any dollar amount specified in subsection (a) of this section and” after “authorized by regulations” and substituted “subsection (a) of this section” for “such subsection” in two places.

1988—Subsec. (a)(2)(B). Pub. L. 100-418 substituted “subheading 9804.00.30 or 9804.00.70” for “item 812.25 or 813.31”.

1983—Subsec. (a)(2)(A). Pub. L. 97-446 substituted “\$50” for “\$25” and “\$100” for “\$40”.

1978—Subsec. (a)(1). Pub. L. 95-410, §205(a), substituted “\$10” for “\$3” and “duties and taxes” for “duties or taxes” in three places.

Subsec. (a)(2). Pub. L. 95-410, §205(b)(1)–(3), substituted in: subpar. (A), “\$25” and “\$40” for “\$10” and “\$20”; subpar. (B), “\$25” for “\$10”; and subpar. (C), “\$5” for “\$1”.

1975—Subsec. (a)(2)(A). Pub. L. 93-618 inserted “(\$20, in the case of articles sent as bona fide gifts from persons in the Virgin Islands, Guam, and American Samoa)” after “United States”.