

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 Repealed.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,¹ 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.

¹ 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”.