

## TITLE 19—CUSTOMS DUTIES

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### § 1. Organization of customs service

Except as hereinafter provided the reorganization of the customs service made by the President and communicated to Congress under date of March 3, 1913, shall, until otherwise provided by Congress, constitute the permanent organization of the customs service.

(Aug. 24, 1912, ch. 355, 37 Stat. 434.)

#### CODIFICATION

Section was superseded in part by section 2071 et seq. of this title.

#### PRIOR PROVISIONS

This was a provision of the sundry civil appropriation act for the fiscal year 1913. Prior to its incorporation into the Code, it read as follows: "The President is authorized to reorganize the customs service and cause estimates to be submitted therefor on account of the fiscal year nineteen hundred and fourteen bringing the total cost of said service for said fiscal year within a sum not exceeding \$10,150,000 instead of \$10,500,000, the amount authorized to be expended therefor on account of the current fiscal year nineteen hundred and twelve; in making such reorganization and reduction in expenses he is authorized to abolish or consolidate collection districts, ports, and subports of entry and delivery, to discontinue needless offices and employments, to reduce excessive rates of compensation below amounts fixed by law or Executive order, and to do all such other and further things that in his judgment may be necessary to make such organization effective and within the limit of cost herein fixed; such reorganization shall be communicated to Congress at its next regular session and shall constitute for the fiscal year nineteen hundred and fourteen and until otherwise provided by Congress the permanent organization of the customs service." Such of the foregoing provisions as

### CHAPTER 1—COLLECTION DISTRICTS, PORTS, AND OFFICERS

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1.	Organization of customs service.
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6.	Designation of customs officers for foreign service; status; rejection of designated customs officer; applicability of civil service laws.
6a to 6d.	Repealed.
6e.	Overtime compensation based on standard or daylight saving time.
7 to 51.	Repealed.
52.	Payment of compensation and expenses.

were not carried into the Code were omitted as temporary and executed.

The plan of reorganization, with an estimate of the expenses of the same, was communicated by the President to Congress by Message dated March 3, 1913, as follows:

“Message from the President of the United States, Transmitting Plan of Reorganization of the Customs Service and Detailed Estimate of Expenses of the Same.

“To the Senate and House of Representatives:

“Whereas, by virtue of the provision of chapter 355 of the acts of 1912, approved August 24, 1912, being ‘An act making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and thirteen, and for other purposes,’ I was authorized to reorganize the customs service and cause estimates to be submitted therefor on account of the fiscal year 1914, reducing the total cost of said service for said fiscal year by an amount not less than \$350,000, and I was further authorized in making such reorganization and reduction in expenses to abolish or consolidate collection districts, ports and subports of entry and delivery, to discontinue needless offices and employments, to reduce excessive rates of compensation below amounts fixed by law or Executive order, and to do all such other and further things that in my judgment may be necessary to make such reorganization effective and within the said limit of cost; and

“Whereas, it was further provided that such reorganization should be communicated to Congress at its next regular session and should constitute for the fiscal year 1914, and until otherwise provided by Congress, the permanent organization of the customs service: Now, therefore,

“It is hereby ordered and communicated that the following plan shall be the organization of the customs service for the said fiscal year 1914, and unless otherwise provided by Congress the permanent organization of the customs service:

#### “I. CUSTOMS DISTRICTS

“In lieu of all customs-collection districts, ports, and subports of entry and ports of delivery now or heretofore existing there shall be 49 customs-collection districts with district headquarters and port of entry as follows:” [The customs-collection districts, ports, and subports of entry and ports of delivery enumerated in the President’s message to Congress have been changed since the date of the message and the districts and their boundaries and ports of entry are subject to further changes under section 2 of this title.]

“II. The use of the terms ‘port of delivery’ and ‘subport of entry’ is hereby discontinued, and all ports of entry, subports of entry, and ports of delivery not above specifically mentioned as ports of entry, are hereby abolished.

“III. The privileges of the first and seventh sections of the act of June 10, 1880, commonly known as the ‘immediate transportation act’ shall remain as heretofore existing with respect to the ports of entry above mentioned.

“IV. There shall be one collector of customs for each of the customs collection districts above established, who shall receive the compensation hereafter set forth, which shall constitute all the compensation and emoluments to be received by him and which shall be in lieu of all fees, commissions, salaries, or other emoluments of any name or nature (including the right to charge for blank manifests and clearances under the provisions of section 2648 of the Revised Statutes) heretofore received by or allowed to him.

“All moneys collected or received by such collectors of customs in their official capacities, whether as fees, storage, commissions, or from the sale of blank forms or otherwise, shall be covered into the Treasury.

“V. Such collectors shall maintain their principal offices at the headquarters of their respective districts, with the exception of the collectors for the districts of Virginia, Minnesota, and Duluth and Superior, who

shall maintain a principal office at both Newport News and Norfolk, and at both St. Paul and Minneapolis, and at both Duluth and Superior, respectively.

“VI. The collector of customs or the surveyor of customs (if there be no collector) for any district heretofore existing in which the port above mentioned as the headquarters of a district hereby created is located shall continue to hold office as the collector of customs for such new district under his existing commission, or if the port so designated as the headquarters of any district hereby created by an independent port of delivery the collector or surveyor (if there be no collector) shall continue to hold office as the collector of customs for such new district under his existing commission, and the terms of office of all other collectors of customs, and the terms of office of all other surveyors of customs, except the surveyors of customs at the ports of Portland, Me., Boston, Mass., New York, N.Y., Philadelphia, Pa., Baltimore, Md., New Orleans, La., and San Francisco, Cal., shall cease and determine upon this reorganization going into effect.

“VII. The Secretary of the Treasury may appoint a deputy collector to have charge of each port of entry, who shall perform such duties and receive such compensation as the Secretary of the Treasury shall determine.

“VIII. The Secretary of the Treasury is hereby authorized to prescribe uniform blank forms to be used in connection with the entry and clearance of merchandise, and to cause such forms to be printed and to be kept on sale at the various ports of entry as he may direct, the net proceeds of such sales to be covered into the Treasury.

“IX. Merchandise shall not be entered or delivered from customs custody elsewhere than at one of the ports of entry hereinbefore designated, except at the expense of the parties in interest, upon express authority from the Secretary of the Treasury and under conditions to be prescribed by him. When it shall be made to appear to the Secretary of the Treasury that the interests of commerce or the protection of the revenue so require, he may cause to be stationed at places in the various collection districts, though not named as ports of entry, officers or employees of the customs with authority to enter and clear vessels, to accept entries of merchandise, to collect duties, and to enforce the various provisions of the customs and navigation laws.

“X. All persons now in the classified civil service whose employment may be discontinued by reason of this reorganization shall be retained upon the list of eligibles for appointment to fill any vacancies hereafter occurring in the customs service.

“XI. The notice of dissatisfaction and protest provided for by subsections 13 and 14 of section 28 of the act approved August 5, 1909, shall be deemed to be finally abandoned and waived unless within 30 days from the date of filing thereof the person who filed such notice or protest shall deposit with the collector of customs a fee of \$1 with respect to each appraisement, entry, or payment objected to. Such fee shall be deposited and accounted for as ‘Miscellaneous receipts,’ and in case the notice of dissatisfaction or protest in connection with which such fee was deposited shall be finally sustained in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits.

“Attached hereto is a detailed estimate of the expenses of the customs service under the reorganization above provided. [Omitted as not permanent, and in any event superseded by section 6 of this title.]

“Done at Washington, D.C., this 3d day of March, 1913.

“WM. H. TAFT.”

#### SHORT TITLE OF 2010 AMENDMENT

Pub. L. 111-227, §1(a), Aug. 11, 2010, 124 Stat. 2409, provided that: “This Act [amending section 58c of this title and enacting provisions set out as notes under sec-

tion 58c of this title and section 6655 of Title 26, Internal Revenue Code] may be cited as the 'United States Manufacturing Enhancement Act of 2010.'

#### 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.

#### REORGANIZATION PLAN NO. 1 OF 1965

Eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317

Prepared by the President and transmitted to the Senate and the House of Representatives in Congress assembled, March 25, 1965, pursuant to the provisions of the Reorganization Act of 1949, 63 Stat. 203, as amended [see 5 U.S.C. 901 et seq.].

#### BUREAU OF CUSTOMS

##### SECTION 1. ABOLITION OF OFFICES

All offices in the Bureau of Customs of the Department of the Treasury of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise to which appointments are required to be made by the President, by and with the advice and consent of the Senate, are abolished. The foregoing provisions shall become effective with respect to each office abolished thereby at such time, not later than December 31, 1966, as the Secretary of the Treasury shall specify, but nothing herein shall empower the Secretary to increase the term of any office beyond that provided by law for such office or affect his authority under the first paragraph under the heading "TREASURY DEPARTMENT" appearing in the Act of March 2, 1895 (ch. 187, 28 Stat. 844; 5 U.S.C. 252) [31 U.S.C. 309], to retain in office, prior to December 31, 1966, those persons whose offices are to be terminated under this reorganization plan.

##### SEC. 2. TRANSFER OF FUNCTIONS

There are transferred to the Secretary of the Treasury the functions, if any, that have been vested by statute in officers, agencies, or employees of the Bureau of Customs of the Department of the Treasury since the effective date of Reorganization Plan No. 26 of 1950 (64 Stat. 1280).

##### SEC. 3. PRESERVATION OF REMEDIES

The abolition of offices herein shall not prejudice any right to protest or to appeal to the United States Customs Court any action taken in the administration of the customs laws.

##### SEC. 4. INCIDENTAL PROVISIONS

Consonant with section 4 of the Reorganization Act of 1949, as amended [see 5 U.S.C. 904] and this reorganization plan, the Secretary of the Treasury shall make such provisions as he shall deem necessary respecting (1) the transfer or other disposition of the records, property, personnel, and unexpended balances of appropriations, allocations, and other funds, available or to be made available, which are affected by a reorganization contained in this reorganization plan; and (2) the winding up of the affairs of any officer whose office is abolished by the provisions of this reorganization plan.

##### MESSAGE OF THE PRESIDENT

To the Congress of the United States:

All that we do to serve the people of this land must be done, as has been my insistent pledge, with the least cost and the most effectiveness.

In my state of the Union message, I announced it was this administration's intention to "reshape and reorganize" the executive branch. This goal had one objective: "to meet more effectively the tasks of today."

I report today now one step taken forward toward that goal as part of our progress "on new economies we were planning to make."

I submit today a plan for reorganization in the Bureau of Customs of the Department of the Treasury.

At present the Bureau maintains 113 independent field offices, each reporting directly to Customs headquarters in Washington, D.C. Under a modernization program of which this reorganization plan is an integral part, the Secretary of the Treasury proposes to establish six regional offices to supervise all Customs field activities. The tightened management controls achieved from these improvements will make possible a net annual saving of \$9 million within a few years.

An essential feature will be the abolition of the offices of all Presidential appointees in the Customs Service. The program cannot be effectively carried out without this step.

The following offices, therefore, would be eliminated: Collectors of customs, comptrollers of customs, surveyors of customs, and appraisers of merchandise, to which appointments are now required to be made by the President by and with the advice and consent of the Senate.

Incumbents of abolished offices will be given consideration for suitable employment under the civil service laws in any positions in customs for which they may be qualified.

When this reorganization is completed, all officials and employees of the Bureau of Customs will be appointed under the civil service laws.

All of the functions of the offices which will be abolished are presently vested in the Secretary of the Treasury by Reorganization Plan No. 26 of 1950 which gives the Secretary power to redelegate these functions. He will exercise this power as the existing offices are abolished.

The estimate of savings that will be achieved by the program of customs modernization and improvement, of which this reorganization plan is a part, is based on present enforcement levels, business volume, and salary scales. Of the amounts saved, approximately \$1 million a year will be from salaries no longer paid because of the abolition of offices.

The proposed new organizational framework looks to the establishment of new offices at both headquarters and field levels and abolition of present offices.

This results in a net reduction of more than 50 separate principal field offices by concentration of supervisory responsibilities in fewer officials in charge of regional and district activities. In addition to the six offices of regional commissioner, about 25 offices of district director will be established. The regional commissioners and district directors will assume the overall principal supervisory responsibilities and functions of collectors of customs, appraisers of merchandise, comptrollers of customs, laboratories, and supervising customs agents.

At the headquarters level, four new offices will be established to replace seven divisions. A new position of special assistant to the Commissioner will be created and charged with responsibility for insuring that all Customs employees conduct themselves in strict compliance with all applicable laws and regulations. Up to now this function has been one of a number lodged with an existing division.

After investigation I have found and hereby declare that each reorganization included in Reorganization Plan No. 1 of 1965 is necessary to accomplish one or more of the purposes set forth in section 2(a) of the Reorganization Act of 1949, as amended.

It should be emphasized that abolition by Reorganization Plan No. 1 of 1965 of the offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise will in no way prejudice any right of any person affected by the laws adminis-

tered by the Bureau of Customs. The rights of importers and others, for example, before the Customs Court, arising out of the administration of such functions will remain unaffected. In addition it should be emphasized that all essential services to the importing, exporting, and traveling public will continue to be performed.

This reorganization plan will permit a needed modernization of the organization and procedure of the Bureau of Customs. It will permit a more effective administration of the customs laws.

I urge the Congress to permit Reorganization Plan No. 1 of 1965 to become effective.

LYNDON B. JOHNSON.

THE WHITE HOUSE, March 25, 1965.

## § 2. Rearrangement and limitation of districts; changing locations

The President is authorized from time to time, as the exigencies of the service may require, to rearrange, by consolidation or otherwise, the several customs-collection districts and to discontinue ports of entry by abolishing the same or establishing others in their stead. The President is authorized from time to time to change the location of the headquarters in any customs-collection district as the needs of the service may require.

(Aug. 1, 1914, ch. 223, 38 Stat. 623; May 29, 1928, ch. 901, §1(19), 45 Stat. 987; Pub. L. 91-271, title III, §302, June 2, 1970, 84 Stat. 291.)

### AMENDMENTS

1970—Pub. L. 91-271 struck out provisions limiting the number of customs-collection districts and ports of entry to those established and authorized as of Aug. 1, 1914, except as thereafter provided by law, and provisions requiring the collector of customs of each customs-collection district to be officially designated by the number of the district for which appointed.

1928—Act May 29, 1928, provided for discontinuance of the statement or report as required by a proviso at end of section which read as follows: "That the President shall, at the beginning of each regular session, submit to Congress a statement of all acts, if any, done under the provisions of this section and the reasons therefor."

### 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.

Functions of all officers of Department of the Treasury, and functions of all agencies and employees of such Department transferred, with certain exceptions, to Secretary of the Treasury, with power vested in him to authorize their performance or performance of any of his functions, by any of such officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5, Government Organization and Employees.

### DELEGATION OF FUNCTIONS

For delegation to Secretary of the Treasury of authority vested in President by this section, see Ex. Ord. No. 10289, §1(a), Sept. 17, 1951, 16 F.R. 9499, set out as a note under section 301 of Title 3, The President.

### CUSTOMS DISTRICTS AND PORTS OF ENTRY

An alphabetical index of ports of entry is contained in Schedule D of the Harmonized Tariff Schedule. See Publication of Harmonized Tariff Schedule note set out under section 1202 of this title.

For list of international airports of entry, see section 6.13 of Part 6 of Chapter 1, United States Customs Service, of Title 19, Customs Duties, of the Code of Federal Regulations.

### VIRGINIA INLAND PORT; WITHDRAWAL OF DESIGNATION AS CUSTOMS SERVICE PORT OF ENTRY PROHIBITED

Pub. L. 104-52, title V, §512, Nov. 19, 1995, 109 Stat. 492, provided that: "Notwithstanding any provision of this or any other Act, during the fiscal year ending September 30, 1996, and thereafter, no funds may be obligated or expended in any way to withdraw the designation of the Virginia Inland Port at Front Royal, Virginia, as a United States Customs Service port of entry."

[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.]

### COLUMBIA-SNAKE CUSTOMS DISTRICT

Pub. L. 98-573, title II, §238, Oct. 30, 1984, 98 Stat. 2993, directed Commissioner of United States Customs Service to establish a customs district known as Columbia-Snake Customs District.

### PEMBINA, NORTH DAKOTA, CUSTOMS DISTRICT; CHANGE IN BOUNDARIES PROHIBITED WITHOUT CONGRESSIONAL CONSENT

Pub. L. 93-245, ch. X, §1000, Jan. 3, 1974, 87 Stat. 1083, prohibited use of funds to change boundaries of Pembina, North Dakota Customs District (Region IX), without consent of certain Congressional committees.

## § 3. Superintendence of collection of import duties

The Secretary of the Treasury shall direct the superintendence of the collection of the duties on imports as he shall judge best.

(R.S. §249.)

### CODIFICATION

R.S. §249 derived from act May 8, 1792, ch. 37, §6, 1 Stat. 280.

Section, prior to its incorporation into the Code, contained the words "and tonnage," after "duties on imports". These words were omitted as superseded by section 3 of the former Appendix to Title 46, Shipping, which charged the Chief of the Bureau of Navigation and Steamboat Inspection with the execution of the laws relating to the collection of the tonnage tax. Section 3 of the former Appendix to Title 46 was repealed by Pub. L. 109-304, §19, Oct. 6, 2006, 120 Stat. 1710.

### ANALYSIS REGARDING CES PROGRAM; EFFECT ON IMPLEMENTATION OF PROGRAM

Pub. L. 100-203, title IX, §9501(c), Dec. 22, 1987, 101 Stat. 1330-380, as amended by Pub. L. 103-182, title VI, §691(b)(1), Dec. 8, 1993, 107 Stat. 2224, provided that:

"(1) The Comptroller General of the United States shall conduct a comprehensive analysis, including a