

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**

Pub. L. 99-514, title XVIII, §1893(c)(2), (3), Oct. 22, 1986, 100 Stat. 2929, provided that:

“(2) Notwithstanding section 13031(a)(7) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58(c)(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].”

**§ 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 Repealed.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 Repealed.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.)

**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 Treas-