

tered under any provision of the customs laws, and

(2) any applicable duties and internal-revenue taxes are paid on such article in its condition and quantity, and at the rate in effect, at the time of such entry as if such article were imported or brought into the United States at the time of such entry.

(b) Disposition without payment of duties or taxes

At any time before, or within 3 months after, the closing date of any fair, any article entered for such fair under section 1752 of this title may, without the payment of any duties or internal-revenue taxes, be—

- (1) exported,
- (2) transferred from such fair to other customs custody status or to a foreign-trade zone,
- (3) destroyed, or
- (4) abandoned to the Government.

(c) Mandatory abandonment to Government

If any article entered under section 1752 of this title is still in customs custody, under such entry, at the expiration of 3 months after the closing date of the fair for which it was entered, such article shall thereupon be regarded as an article abandoned to the Government and shall be subject to sale or destruction of the article and disposition of the proceeds of sale in the manner provided for in sections 1491, 1492, and 1493 of this title. For purposes of this subsection, any duties or internal-revenue taxes on the article shall be computed on the basis of its condition and quantity at the time it becomes subject to sale.

(d) Period for performance of certain acts

Whenever any article entered under section 1752 of this title is transferred pursuant to subsection (b)(2) or entered under subsection (a), the period prescribed for the performance of any act required by the provision governing the status to which the article is transferred, or under which the article is entered, shall run from the date of such transfer or entry.

(Pub. L. 86-14, § 4, Apr. 22, 1959, 73 Stat. 18.)

§ 1754. Marking, packaging, and labeling requirements

(a) Marking requirements of the customs laws

Articles entered under section 1752 of this title shall not be subject to any marking requirements of the customs laws, except that when any such article is entered for consumption under section 1753 of this title it shall not be released from customs custody until the marking requirements of the customs laws have been complied with.

(b) Packaging, marking, or labeling requirements of the internal-revenue laws or the Federal Alcohol Administration Act

Articles entered under section 1752 of this title shall not be subject to the packaging, marking, or labeling requirements of the internal-revenue laws or of the Federal Alcohol Administration Act [27 U.S.C. 201 et seq.], except that any such article failing to comply with such requirements—

(1) shall be conspicuously marked prior to exhibition “Not labeled or packaged as required by law—not for sale”, and

(2) when entered for consumption under section 1753 of this title, shall not be released from customs custody until such packaging, marking, and labeling requirements have been complied with.

The application of the permit requirements of the Federal Alcohol Administration Act and the occupational taxes prescribed by chapter 51 of the Internal Revenue Code of 1986 shall be determined without regard to this chapter.

(Pub. L. 86-14, § 5, Apr. 22, 1959, 73 Stat. 19; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095.)

REFERENCES IN TEXT

The Federal Alcohol Administration Act, referred to in subsec. (b), is act Aug. 29, 1935, ch. 814, 49 Stat. 977, which is classified generally to subchapter I (§ 201 et seq.) of chapter 8 of Title 27, Intoxicating Liquors. For complete classification of this Act to the Code, see section 201 of Title 27 and Tables.

Chapter 51 of the Internal Revenue Code of 1986, referred to in subsec. (b), is classified to section 5001 et seq. of Title 26, Internal Revenue Code.

AMENDMENTS

1986—Subsec. (b). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

§ 1755. Responsibilities of fair operator

(a) Sole consignee and importer

Each fair operator designated by the Secretary of Commerce pursuant to section 1751 of this title shall be deemed the sole consignee and importer of all articles entered under section 1752 of this title for the fair for which such operator has been designated.

(b) Reimbursement of customs charges and expenses

The actual and necessary customs charges for labor, services, and other expenses in connection with the entry, examination, appraisal, custody, abandonment, destruction, or release of articles entered under section 1752 of this title, together with the necessary charges for salaries of customs officers and employees in connection with the accounting for, custody of, and supervision over, such articles, shall be reimbursed to the United States by the operator of the fair for which they are entered. Receipts from such reimbursements shall be deposited as refunds to the appropriation from which paid, in the manner provided for in section 1524 of this title.

(Pub. L. 86-14, § 6, Apr. 22, 1959, 73 Stat. 19.)

§ 1756. Regulations

The Secretary of the Treasury may prescribe such regulations as may be necessary or appropriate to carry out the provisions of this chapter (other than section 1751 thereof).

(Pub. L. 86-14, § 7, Apr. 22, 1959, 73 Stat. 19.)

CHAPTER 7—TRADE EXPANSION PROGRAM

SUBCHAPTER I—GENERAL PROVISIONS

Sec.

1801. Statement of purposes.