

Functions of all other 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. Customs Service was under Department of the Treasury.

Functions vested by law in Attorney General, Department of Justice, or any other officer or any agency of that Department, with respect to inspection at regular inspection locations at ports of entry of persons, and documents of persons, entering or leaving United States, were to have been transferred to Secretary of the Treasury by 1973 Reorg. Plan No. 2, §2, eff. July 1, 1973, 38 F.R. 15932, 87 Stat. 1091, set out in the Appendix to Title 5. The transfer was negated by section 1(a)(1), (b) of Pub. L. 93-253, Mar. 16, 1974, 88 Stat. 50, which repealed section 2 of 1973 Reorg. Plan No. 2, eff. July 1, 1973.

§ 70. Obstruction of revenue officers by masters of vessels

If the master of any vessel shall obstruct or hinder, or shall intentionally cause any obstruction or hindrance to any officer in lawfully going on board such vessel, for the purpose of carrying into effect any of the revenue or navigation laws of the United States, he shall for every such offense be liable to a penalty of not more than \$2,000 nor less than \$500.

(R.S. §3068; Aug. 5, 1935, ch. 438, title III, §307, 49 Stat. 528.)

CODIFICATION

R.S. §3068 derived from act Mar. 2, 1799, ch. 22, §71, 1 Stat. 678.

AMENDMENTS

1935—Act Aug. 5, 1935, inserted reference to navigation laws, and increased penalty from \$500 and \$50 to \$2,000 and \$500, respectively.

CHAPTER 1A—FOREIGN TRADE ZONES

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§ 81a. Definitions

When used in this chapter—

(a) The term “Secretary” means the Secretary of Commerce;

(b) The term “Board” means the Board which is established to carry out the provisions of this chapter. The Board shall consist of the Secretary of Commerce, who shall be chairman and executive officer of the Board, and the Secretary of the Treasury;

(c) The term “State” includes any State, the District of Columbia, and Puerto Rico;

(d) The term “corporation” means a public corporation and a private corporation, as defined in this chapter;

(e) The term “public corporation” means a State, political subdivision thereof, a municipality, a public agency of a State, political subdivision thereof, or municipality, or a corporate municipal instrumentality of one or more States;

(f) The term “private corporation” means any corporation (other than a public corporation) which is organized for the purpose of establishing, operating, and maintaining a foreign-trade zone and which is chartered under special Act enacted after June 18, 1934, of the State or States within which it is to operate such zone;

(g) The term “applicant” means a corporation applying for the right to establish, operate, and maintain a foreign-trade zone;

(h) The term “grantee” means a corporation to which the privilege of establishing, operating, and maintaining a foreign-trade zone has been granted;

(i) The term “zone” means a “foreign-trade zone” as provided in this chapter.

(June 18, 1934, ch. 590, §1, 48 Stat. 998; Pub. L. 104-201, div. A, title IX, §910, Sept. 23, 1996, 110 Stat. 2621.)

AMENDMENTS

1996—Subsec. (b). Pub. L. 104-201, §910(1), substituted “and the Secretary of the Treasury” for “the Secretary of the Treasury, and the Secretary of War”.

Subsec. (c). Pub. L. 104-201, §910(2), struck out “Alaska, Hawaii,” after “Columbia,”.

SHORT TITLE

This chapter is popularly known as the “Foreign Trade Zones Act”.

FLOOR STOCKS TAX TREATMENT OF ARTICLES IN FOREIGN TRADE ZONES

Notwithstanding this chapter, articles located in a foreign trade zone on the effective date of increases in tax under specific amendments by Pub. L. 101-508 subject to floor stocks taxes under certain circumstances, see section 11218 of Pub. L. 101-508, set out as a note under section 5001 of Title 26, Internal Revenue Code.

§ 81b. Establishment of zones

(a) Board authorization to grant zones

The Board is authorized, subject to the conditions and restrictions of this chapter and of the rules and regulations made thereunder, upon application as hereinafter provided, to grant to corporations the privilege of establishing, operating, and maintaining foreign-trade zones in or adjacent to ports of entry under the jurisdiction of the United States.

(b) Number of zones per port of entry

Each port of entry shall be entitled to at least one zone, but when a port of entry is located