

States, are legalized and ratified, and the collection of all such taxes and duties made under or by authority of either of said acts of the Puerto Rican Legislature, including such taxes and duties on coffee brought into Puerto Rico from any State, Territory, district, or possession of the United States, or other place subject to the jurisdiction of the United States, is legalized, ratified, and confirmed as fully to all intents and purposes as if the same had, by prior Act of Congress, been specifically authorized and directed. (June 18, 1934, ch. 604, 48 Stat. 1017; Aug. 20, 1935, ch. 578, 49 Stat. 665.)

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 Repealed.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) \$800 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.

(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) whenever he finds that such action is consistent with the purpose of subsection (a) 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; Pub. L. 114-125, title IX, § 901(c), Feb. 24, 2016, 130 Stat. 223.)

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

2016—Subsec. (a)(2)(C). Pub. L. 114-125 substituted “\$800” for “\$200”.

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).

¹ See References in Text note below.

Subsec. (b). Pub. L. 103-182, §651(4), struck out “to diminish any dollar amount specified in subsection (a) and” after “authorized by regulations” and substituted “subsection (a)” 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”.

1965—Subsec. (a)(2). Pub. L. 89-62 substituted “fair retail value in the country of shipment” for “value” in the material preceding subpar. (A) and “item 812.25 or 813.31 of section 1202 of this title” for “paragraph 1798(b)(2) or (c)(2) of section 1201 of this title” in subpar. (B).

1961—Subsec. (a). Pub. L. 87-261 inserted “(b)(2) or” after “paragraph 1798”.

1953—Act Aug. 8, 1953, (1) divided section into subsections; (2) increased from \$1 to \$3 the difference between deposited or assessed duties and actual duties which may be disregarded by the collector; (3) permitted free entry of bona fide gifts from persons outside the United States up to \$10; (4) allowed persons to bring with them articles up to \$10 in value for their personal use; (5) continued to allow free entry up to \$1 in other cases; and (6) enabled the Secretary of the Treasury to reduce these amounts if he found such action necessary to protect the revenue.

EFFECTIVE DATE OF 2016 AMENDMENT

Pub. L. 114-125, title IX, §901(d), Feb. 24, 2016, 130 Stat. 223, provided that: “The amendment made by subsection (c) [amending this section] shall apply with respect to articles entered, or withdrawn from warehouse for consumption, on or after the 15th day after the date of the enactment of this Act [Feb. 24, 2016].”

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-295, §3(b), Oct. 11, 1996, 110 Stat. 3516, provided that: “The amendments made by this section [amending this section and sections 1401, 1431, 1504, 1508, 1509, 1515, 1592, and 1631 of this title and repealing section 1707 of this title] shall apply as of December 8, 1993.”

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-418 effective Jan. 1, 1989, and applicable with respect to articles entered on or after such date, see section 1217(b)(1) of Pub. L. 100-418, set out as an Effective Date note under section 3001 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Pub. L. 97-446, title I, §115(c), Jan. 12, 1983, 96 Stat. 2335, provided that: “The amendments made by this section [amending the Tariff Schedules and this section] shall apply with respect to returning residents of the United States who arrive in the United States on or after the 15th day after the date of the enactment of this Act [Jan. 12, 1983].”

EFFECTIVE DATE OF 1975 AMENDMENT

Pub. L. 93-618, title VI, §610(b), Jan. 3, 1975, 88 Stat. 2075, provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to articles entered, or withdrawn from warehouse, for consumption after the date of enactment of this Act [Jan. 3, 1975].”

EFFECTIVE DATE OF 1965 AMENDMENT

Pub. L. 89-62, §4, June 30, 1965, 79 Stat. 208, provided in part that: “The amendments made by section 2 [amending this section] shall apply with respect to articles arriving in the United States on or after October 1, 1965.”

EFFECTIVE DATE OF 1961 AMENDMENT

Pub. L. 87-261, §2(d), Sept. 21, 1961, 75 Stat. 541, provided that: “The amendments made by subsections (a), (b), and (c) [amending this section and former section 1201 of this title] shall apply with respect to persons arriving in the United States on or after the 30th day after the date of the enactment of this Act [Sept. 21, 1961].”

EFFECTIVE DATE OF 1953 AMENDMENT; SAVINGS PROVISION

Amendment by act Aug. 8, 1953, effective on and after thirtieth day following Aug. 8, 1953, and savings provision, see notes set out under section 1304 of this title.

EFFECTIVE DATE

Section effective on thirtieth day following June 25, 1938, except as otherwise specifically provided, see section 37 of act June 25, 1938, set out as an Effective Date of 1938 Amendment note under section 1401 of this title.

§ 1322. International traffic and rescue work; United States-Mexico Boundary Treaty of 1970

(a) Vehicles and other instruments of international traffic except communications satellites

Vehicles and other instruments of international traffic, of any class specified by the Secretary of the Treasury, shall be excepted from the application of the customs laws to such extent and subject to such terms and conditions as may be prescribed in regulations or instructions of the Secretary of the Treasury. The authority delegated to the Secretary by this subsection shall not extend to communications satellites and components and parts thereof.

(b) Rescue and relief equipment; personal property related to use of land under United States-Mexico Boundary Treaty of 1970; forfeit of articles to United States

The Secretary of the Treasury may provide by regulation or instruction for the admission, without entry and without the payment of any duty or tax imposed upon or by reason of importation, of—

(1) aircraft, equipment, supplies, and spare parts for use in searches, rescues, investigations, repairs, and salvage in connection with accidental damage to aircraft;

(2) fire-fighting and rescue and relief equipment and supplies for emergent temporary use in connection with conflagrations;

(3) rescue and relief equipment and supplies for emergent temporary use in connection with floods and other disasters; and

(4) personal property related to the use and enjoyment of a separated tract of land as described in article III of the Treaty To Resolve Pending Boundary Differences and Maintain the Rio Grande and Colorado Rivers as the International Boundary between the United States of America and the United Mexican States signed on November 23, 1970.

Any articles admitted under the authority of this subsection and used otherwise than for a