

effect on the date that is 180 days after the date of the enactment of this Act [Feb. 24, 2016].”

#### REGULATIONS

Pub. L. 114–125, title IV, § 421(d), Feb. 24, 2016, 130 Stat. 169, provided that: “Not later than the date that is 180 days after the date of the enactment of this Act [Feb. 24, 2016], the Secretary [of the Treasury] shall prescribe such regulations as may be necessary to implement the amendments made by this section [enacting this section and amending section 1581 of Title 28, Judiciary and Judicial Procedure].”

#### §§ 1518, 1519. Repealed. June 25, 1948, ch. 646, § 39, 62 Stat. 992, eff. Sept. 1, 1948

Section 1518, acts June 10, 1890, ch. 407, § 12, 26 Stat. 136; May 27, 1908, ch. 205, § 3, 35 Stat. 406; Aug. 5, 1909, ch. 6, § 28, 36 Stat. 98; May 28, 1926, ch. 411, § 1, 44 Stat. 669; June 17, 1930, ch. 497, title IV, § 518, 46 Stat. 737, related to the judges of the United States Customs Court: their appointment, salary, retirement, vacancies, and powers; the control of the fiscal affairs and of the clerical force of the court; and the division of the court. See sections 251 to 254, 456, 1581, 2071, 2639, and 2640 of Title 28, Judiciary and Judicial Procedure. Last sentence of section, relating to the transfer of unexpended appropriations for salaries to be available for expenditures for the same purposes, was omitted as executed.

Section 1519, act June 17, 1930, ch. 497, title IV, § 519, 46 Stat. 739, related to publication of Customs Court’s decisions. See section 255 of Title 28, Judiciary and Judicial Procedure.

#### § 1520. Refunds and errors

##### (a) Cases in which refunds authorized

The Secretary of the Treasury is authorized to refund duties or other receipts in the following cases:

(1) *Excess deposits.*—Whenever it is ascertained on liquidation or reliquidation of an entry or reconciliation that more money has been deposited or paid as duties than was required by law to be so deposited or paid.

(2) *Fees, charges, and exactions.*—Whenever it is determined in the manner required by law that any fees, charges, or exactions, other than duties and taxes, have been erroneously or excessively collected.

(3) *Fines, penalties, and forfeitures.*—Whenever money has been deposited in the Treasury on account of a fine, penalty, or forfeiture which did not accrue, or which is finally determined to have accrued in an amount less than that so deposited, or which is mitigated to an amount less than that so deposited or is remitted.

(4) *Prior to liquidation.*—Prior to the liquidation of an entry or reconciliation, whenever an importer of record declares or it is ascertained that excess duties, fees, charges, or exactions have been deposited or paid.

##### (b) Authorization of appropriations

The necessary moneys to make such refunds are authorized to be appropriated annually from the general fund of the Treasury.

##### (c) Repealed. Pub. L. 108–429, title II, § 2105, Dec. 3, 2004, 118 Stat. 2598

##### (d) Goods qualifying under free trade agreement rules of origin

Notwithstanding the fact that a valid protest was not filed, the Customs Service may, in accordance with regulations prescribed by the Sec-

retary, reliquidate an entry to refund any excess duties (including any merchandise processing fees) paid on a good qualifying under the rules of origin set out in section 202 of the United States-Chile Free Trade Agreement Implementation Act, section 4033 of this title, section 202 of the United States-Oman Free Trade Agreement Implementation Act, section 203 of the United States-Peru Trade Promotion Agreement Implementation Act, section 202 of the United States-Korea Free Trade Agreement Implementation Act, section 203 of the United States-Colombia Trade Promotion Agreement Implementation Act, section 203 of the United States-Panama Trade Promotion Agreement Implementation Act, or section 4531 of this title, for which no claim for preferential tariff treatment was made at the time of importation if the importer, within 1 year after the date of importation, files, in accordance with those regulations, a claim that includes—

(1) a written declaration that the good qualified under the applicable rules at the time of importation;

(2) copies of all applicable certificates or certifications of origin; and

(3) such other documentation and information relating to the importation of the goods as the Customs Service may require.

(June 17, 1930, ch. 497, title IV, § 520, 46 Stat. 739; June 26, 1934, ch. 756, § 2, 48 Stat. 1225; June 25, 1938, ch. 679, § 18, 52 Stat. 1086; Aug. 8, 1953, ch. 397, § 20, 67 Stat. 519; Pub. L. 91–271, title II, § 210, June 2, 1970, 84 Stat. 287; Pub. L. 95–410, title II, § 210, Oct. 3, 1978, 92 Stat. 903; Pub. L. 98–573, title II, §§ 210(b), 212(c)(B), formerly § 212(b)(7)(B), Oct. 30, 1984, 98 Stat. 2977, 2984, renumbered Pub. L. 99–514, title XVIII, § 1889(3), Oct. 22, 1986, 100 Stat. 2925; Pub. L. 103–182, title II, § 206, title VI, §§ 642(b), 646, Dec. 8, 1993, 107 Stat. 2095, 2205, 2207; Pub. L. 106–36, title II, § 2408(a), June 25, 1999, 113 Stat. 171; Pub. L. 108–77, title II, § 206, Sept. 3, 2003, 117 Stat. 931; Pub. L. 108–429, title II, § 2105, Dec. 3, 2004, 118 Stat. 2598; Pub. L. 109–53, title II, § 207, Aug. 2, 2005, 119 Stat. 485; Pub. L. 109–280, title XIV, § 1635(b), Aug. 17, 2006, 120 Stat. 1170; Pub. L. 109–283, title II, § 205, Sept. 26, 2006, 120 Stat. 1203; Pub. L. 110–138, title II, § 206, Dec. 14, 2007, 121 Stat. 1476; Pub. L. 112–41, title II, § 205, Oct. 21, 2011, 125 Stat. 449; Pub. L. 112–42, title II, § 206, Oct. 21, 2011, 125 Stat. 484; Pub. L. 112–43, title II, § 206, Oct. 21, 2011, 125 Stat. 520; Pub. L. 116–113, title II, § 205(a), Jan. 29, 2020, 134 Stat. 46; Pub. L. 116–260, div. O, title VI, § 601(e), Dec. 27, 2020, 134 Stat. 2151.)

#### AMENDMENT OF SECTION

*For termination of amendment by section 107(c) of Pub. L. 112–43, see Effective and Termination Dates of 2011 Amendment note below.*

*For termination of amendment by section 107(c) of Pub. L. 112–42, see Effective and Termination Dates of 2011 Amendment note below.*

*For termination of amendment by section 107(c) of Pub. L. 112–41, see Effective and Termination Dates of 2011 Amendment note below.*

*For termination of amendment by section 107(c) of Pub. L. 110–138, see Effective and Termination Dates of 2007 Amendment note below.*

*For termination of amendment by section 107(c) of Pub. L. 109–283, see Effective and Termination Dates of 2006 Amendment note below.*

*For termination of amendment by section 107(d) of Pub. L. 109-53, see Effective and Termination Dates of 2005 Amendment note below.*

*For termination of amendment by section 107(c) of Pub. L. 108-77, see Effective and Termination Dates of 2003 Amendment note below.*

## REFERENCES IN TEXT

Section 202 of the United States-Chile Free Trade Agreement Implementation Act, referred to in subsec. (d), is section 202 of Pub. L. 108-77, which is set out in a note under section 3805 of this title.

Section 202 of the United States-Oman Free Trade Agreement Implementation Act, referred to in subsec. (d), is section 202 of Pub. L. 109-283, which is set out in a note under section 3805 of this title.

Section 203 of the United States-Peru Trade Promotion Agreement Implementation Act, referred to in subsec. (d), is section 203 of Pub. L. 110-138, which is set out in a note under section 3805 of this title.

Section 202 of the United States-Korea Free Trade Agreement Implementation Act, referred to in subsec. (d), is section 202 of Pub. L. 112-41, which is set out in a note under section 3805 of this title.

Section 203 of the United States-Colombia Trade Promotion Agreement Implementation Act, referred to in subsec. (d), is section 203 of Pub. L. 112-42, which is set out in a note under section 3805 of this title.

Section 203 of the United States-Panama Trade Promotion Agreement Implementation Act, referred to in subsec. (d), is section 203 of Pub. L. 112-43, which is set out in a note under section 3805 of this title.

## CODIFICATION

Act June 26, 1934, ch. 756, §2(a), 48 Stat. 1225, which was classified to section 725a of former Title 31, Money and Finance, provided for the repeal, effective July 1, 1935, of the permanent appropriations under the appropriations titles listed in section 2(b) of such Act, and further provided that such portions of any Acts as made permanent appropriations to be expended under such accounts were amended so as to authorize, in lieu thereof, annual appropriations from the general fund of the Treasury in identical terms and in such amounts as were provided by the laws providing such permanent appropriations. The text of section 2(b)(9) of such Act provides as follows: "Refund of excessive duties (Customs) (2x324)." See 1934 Amendment note below.

## PRIOR PROVISIONS

Provisions similar to those in this section were contained in act Sept. 21, 1922, ch. 356, title IV, §520, 42 Stat. 973. That section was superseded by section 520 of act June 17, 1930, comprising this section, and repealed by section 651(a)(1) of the 1930 act.

Prior provisions somewhat similar to those in subdivisions (1) and (3) of paragraph (a) for refund of moneys paid on account of unascertained or estimated duties or payments on appeal, and for correction of clerical errors within one year, with further provisions making an appropriation and requiring reports to Congress of moneys refunded, were contained in act Oct. 3, 1913, ch. 16, §III, Y, 38 Stat. 191, which reenacted the provisions of Customs Administrative Act June 10, 1890, ch. 407, §24, 26 Stat. 140, as renumbered and reenacted by Payne-Aldrich Tariff Act of August 5, 1909, ch. 6, §28, 36 Stat. 103. Said section III, Y, of the 1913 act was repealed by act Sept. 21, 1922, ch. 356, title IV, §643, 42 Stat. 989.

Provisions concerning the refund of moneys collected as duties in accordance with any decision, etc., of the Secretary of the Treasury, with provisos concerning reliquidations, correction of errors, household effects and other articles exempt from duty, were contained in act March 3, 1875, ch. 136, 18 Stat. 469, which was also repealed by section 643 of the act of Sept. 21, 1922.

R.S. §3011 (as amended by act Feb. 27, 1877, ch. 69, §1, 19 Stat. 247, and act Feb. 1, 1888, ch. 4, 25 Stat. 6) and

section 3012, relative to actions to recover duties paid under protest, and sections 3012½ and 3013, relative to refunds, were repealed by the Customs Administrative Act of June 10, 1890, ch. 407, §29, 26 Stat. 141.

Act June 7, 1924, ch. 357, 43 Stat. 660, authorizing the remission of unpaid customs duties on material belonging to the United States and theretofore imported by the War Department, was omitted from the Code as temporary.

## AMENDMENTS

2020—Subsec. (d). Pub. L. 116-260 struck out "(except with respect to any merchandise processing fees)" after "section 4531 of this title" in introductory provisions.

Pub. L. 116-113, §205(a)(1), in introductory provisions, struck out "section 3332 of this title," after "origin set out in" and substituted ", section 203 of the United States-Panama" for ", or section 203 of the United States-Panama" and ", or section 4531 of this title (except with respect to any merchandise processing fees), for which" for "for which".

Subsec. (d)(2). Pub. L. 116-113, §205(a)(2), added par. (2) and struck out former par. (2) which read as follows: "copies of all applicable NAFTA Certificates of Origin (as defined in section 1508(b)(1) of this title), or other certificates or certifications of origin, as the case may be; and".

2011—Subsec. (d). Pub. L. 112-43, §§107(c), 206, in introductory provisions, temporarily struck out "or" before "section 203 of the United States-Colombia" and substituted ", or section 203 of the United States-Panama Trade Promotion Agreement Implementation Act for which" for "for which". See Effective and Termination Dates of 2011 Amendment note below.

Pub. L. 112-42, §§107(c), 206, in introductory provisions, temporarily struck out "or" before "section 202 of the United States-Korea Free Trade Agreement Implementation Act" and substituted ", or section 203 of the United States-Colombia Trade Promotion Agreement Implementation Act for which" for "for which". See Effective and Termination Dates of 2011 Amendment note below.

Pub. L. 112-41, §§107(c), 205, in introductory provisions, temporarily struck out "or" before "section 203 of the United States-Peru Trade Promotion Agreement Implementation Act" and substituted ", or section 202 of the United States-Korea Free Trade Agreement Implementation Act for which" for "for which". See Effective and Termination Dates of 2011 Amendment note below.

2007—Subsec. (d). Pub. L. 110-138, §§107(c), 206, in introductory provisions, temporarily struck out "or" before "section 202 of the United States-Oman" and substituted ", or section 203 of the United States-Peru Trade Promotion Agreement Implementation Act for which" for "for which". See Effective and Termination Dates of 2007 Amendment note below.

2006—Subsec. (a). Pub. L. 109-280, in par. (1), substituted period for semicolon at end, in par. (2), substituted period for "; and" at end, and, in par. (4), inserted "an importer of record declares or" after "when-ever" and struck out "by reason of clerical error" before period at end.

Subsec. (d). Pub. L. 109-283, §§107(c), 205(1), in introductory provisions, temporarily struck out "or" before "section 4033" and substituted ", or section 202 of the United States-Oman Free Trade Agreement Implementation Act for which" for "for which". See Effective and Termination Dates of 2006 Amendment note below.

Subsec. (d)(3). Pub. L. 109-283, §§107(c), 205(2), temporarily inserted "and information" after "documentation". See Effective and Termination Dates of 2006 Amendment note below.

2005—Subsec. (d). Pub. L. 109-53, §§107(d), 207, temporarily substituted ", section 202 of the United States-Chile Free Trade Agreement Implementation Act, or section 4033 of this title" for "or section 202 of the United States-Chile Free Trade Agreement Implementation Act" in introductory provisions and inserted "or certifications" after "other certificates" in par. (2). See

Effective and Termination Dates of 2005 Amendment note below.

2004—Subsec. (c). Pub. L. 108-429 struck out subsec. (c) which related to reliquidation of entry or reconciliation.

2003—Subsec. (d). Pub. L. 108-77, §§107(c), 206(1), (2), temporarily inserted heading and inserted “or section 202 of the United States-Chile Free Trade Agreement Implementation Act” after “title” in introductory provisions. See Effective and Termination Dates of 2003 Amendment note below.

Subsec. (d)(1). Pub. L. 108-77, §§107(c), 206(3), temporarily substituted “the applicable” for “those”. See Effective and Termination Dates of 2003 Amendment note below.

Subsec. (d)(2). Pub. L. 108-77, §§107(c), 206(4), temporarily inserted “, or other certificates of origin, as the case may be” before semicolon. See Effective and Termination Dates of 2003 Amendment note below.

1999—Subsec. (d). Pub. L. 106-36 inserted “(including any merchandise processing fees)” after “excess duties” in introductory provisions.

1993—Subsec. (a)(1), (4). Pub. L. 103-182, §646(1), inserted “or reconciliation” after “entry”.

Subsec. (c). Pub. L. 103-182, §646(2)(A), (B), substituted “Customs Service” for “appropriate customs officer” and inserted “or reconciliation” after “entry” in introductory provisions.

Subsec. (c)(1). Pub. L. 103-182, §646(2)(A), (C), inserted “, whether or not resulting from or contained in electronic transmission,” before “not amounting to”, and substituted “Customs Service” for “appropriate customs officer”.

Subsec. (d). Pub. L. 103-182, §206, added subsec. (d). See Construction of 1993 Amendment note below.

Pub. L. 103-182, §642(b), struck out subsec. (d) which read as follows: “If a determination is made to reliquidate an entry as a result of a protest filed under section 1514 of this title or an application for relief made under subsection (c)(1) of this section, or if reliquidation is ordered by an appropriate court, interest shall be allowed on any amount paid as increased or additional duties under section 1505(c) of this title at the annual rate established pursuant to that section and determined as of the 15th day after the date of liquidation or reliquidation. The interest shall be calculated from the date of payment to the date of (1) the refund, or (2) the filing of a summons under section 2632 of title 28, whichever occurs first.” See Construction of 1993 Amendment note below.

1984—Subsec. (a)(4). Pub. L. 98-573, §212(b)(7)(B), added par. (4).

Subsec. (d). Pub. L. 98-573, §210(b), added subsec. (d). 1978—Subsec. (c)(1). Pub. L. 95-410 substituted “appropriate customs officer within one year after the date of liquidation or exaction” for “customs service within one year after the date of entry, or transaction, or within ninety days after liquidation or exaction when the liquidation or exaction is made more than nine months after the date of the entry, or transaction”.

1970—Subsec. (c). Pub. L. 91-271 in introductory material substituted “the appropriate customs officer may, in accordance with regulations prescribed by the Secretary,” for “the Secretary of the Treasury may authorize a collector to”, and in par. (1) struck out “appraisalment” wherever appearing and substituted “ninety” and “nine” for “sixty” and “ten”, respectively.

1953—Subsec. (c)(1). Act Aug. 8, 1953, extended the relief provision to situations involving clerical errors, mistakes of fact, or any other inadvertence not amounting to an error in the construction of a law, in any entry, liquidation, appraisalment or other customs transaction, when such error, mistake or other inadvertence is adverse to the record or established by written evidence.

Subsec. (c)(2). Act Aug. 8, 1953, permitted correction of assessments of duty on household or personal effects which are subject to duty.

1938—Act June 25, 1938, amended section generally. Prior to amendment, section related to refunds by Secretary of Treasury.

1934—Subsec. (b). Act June 26, 1934, repealed subsec. (b). Text read as follows: “The necessary moneys to make such refunds are hereby appropriated, and this appropriation shall be deemed a permanent and indefinite appropriation.”

#### EFFECTIVE DATE OF 2020 AMENDMENT

Amendment by Pub. L. 116-260 effective July 1, 2020, see section 601(h) of div. O of Pub. L. 116-260, set out as a note under section 81c of this title.

Pub. L. 116-113, title II, §205(b), Jan. 29, 2020, 134 Stat. 46, provided that:

“(1) IN GENERAL.—The amendments made by subsection (a) [amending this section] shall—

“(A) take effect on the date on which the USMCA enters into force [July 1, 2020]; and

“(B) apply with respect to a good entered for consumption, or withdrawn from warehouse for consumption, on or after that date.

“(2) TRANSITION FROM NAFTA TREATMENT.—In the case of a good entered for consumption, or withdrawn from warehouse for consumption, before the date on which the USMCA enters into force—

“(A) the amendments made by subsection (a) to section 520(d) of the Tariff Act of 1930 (19 U.S.C. 1520(d)) shall not apply with respect to the good; and

“(B) section 520(d) of such Act, as in effect on the day before that date, shall continue to apply on and after that date with respect to the good.”

[For definition of “USMCA” as used in section 205(b) of Pub. L. 116-113, set out above, see section 4502 of this title.]

#### EFFECTIVE AND TERMINATION DATES OF 2011 AMENDMENT

Amendment by Pub. L. 112-43 effective on the date the United States-Panama Trade Promotion Agreement enters into force (Oct. 31, 2012) and to cease to be effective on the date the Agreement terminates, see section 107(a), (c) of Pub. L. 112-43, set out in a note under section 3805 of this title.

Amendment by Pub. L. 112-42 effective on the date the United States-Colombia Trade Promotion Agreement enters into force (May 15, 2012) and to cease to be effective on the date the Agreement terminates, see section 107(a), (c) of Pub. L. 112-42, set out in a note under section 3805 of this title.

Amendment by Pub. L. 112-41 effective on the date the United States-Korea Free Trade Agreement enters into force (Mar. 15, 2012) and to cease to be effective on the date the Agreement terminates, see section 107(a), (c) of Pub. L. 112-41, set out in a note under section 3805 of this title.

#### EFFECTIVE AND TERMINATION DATES OF 2007 AMENDMENT

Amendment by Pub. L. 110-138 effective on the date the United States-Peru Trade Promotion Agreement enters into force (Feb. 1, 2009) and to cease to be effective on the date the Agreement ceases to be in force, see section 107(a), (c) of Pub. L. 110-138, set out in a note under section 3805 of this title.

#### EFFECTIVE AND TERMINATION DATES OF 2006 AMENDMENT

Amendment by Pub. L. 109-283 effective on the date on which the United States-Oman Free Trade Agreement enters into force (Jan. 1, 2009) and to cease to be effective on the date on which the Agreement terminates, see section 107(a), (c) of Pub. L. 109-283, set out in a note under section 3805 of this title.

Amendment by Pub. L. 109-280 applicable with respect to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after Aug. 17, 2006, see section 1641 of Pub. L. 109-280, set out as a note under section 58c of this title.

#### EFFECTIVE AND TERMINATION DATES OF 2005 AMENDMENT

Amendment by Pub. L. 109-53 effective on the date the Dominican Republic-Central America-United

States Free Trade Agreement enters into force (Mar. 1, 2006) and to cease to have effect on date Agreement ceases to be in force with respect to the United States, and, during any period in which a country ceases to be a CAFTA-DR country, to cease to have effect with respect to such country, see section 107 of Pub. L. 109-53, set out as an Effective and Termination Dates note under section 4001 of this title.

#### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-429 applicable to merchandise entered, or withdrawn from warehouse for consumption, on or after the 15th day after Dec. 3, 2004, see section 2108 of Pub. L. 108-429, set out as a note under section 1401 of this title.

#### EFFECTIVE AND TERMINATION DATES OF 2003 AMENDMENT

Amendment by Pub. L. 108-77 effective on the date the United States-Chile Free Trade Agreement enters into force (Jan. 1, 2004), and to cease to be effective on the date the Agreement ceases to be in force, see section 107(a), (c) of Pub. L. 108-77, set out in a note under section 3805 of this title.

#### EFFECTIVE DATE OF 1999 AMENDMENT

Amendment by Pub. L. 106-36 applicable with respect to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after June 25, 1999, see section 2408(c) of Pub. L. 106-36, set out as a note under section 1514 of this title.

#### EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 206 of Pub. L. 103-182 effective on the date the North American Free Trade Agreement enters into force with respect to the United States (Jan. 1, 1994), see section 213(b) of Pub. L. 103-182, formerly set out as an Effective Date note under former section 3331 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 210(b) of Pub. L. 98-573 applicable with respect to determinations made or ordered on or after Oct. 30, 1984, see section 214(c)(5)(B) of Pub. L. 98-573, set out as a note under section 1304 of this title.

Amendment by section 212 of Pub. L. 98-573 effective on close of 180th day after Oct. 30, 1984, see section 214(d) of Pub. L. 98-573, set out as a note under section 1304 of this title.

#### EFFECTIVE DATE OF 1970 AMENDMENT

For effective date of amendment by Pub. L. 91-271, see section 203 of Pub. L. 91-271, set out as a note under section 1500 of this title.

#### 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 OF 1938 AMENDMENT

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

#### EFFECTIVE DATE OF 1934 AMENDMENT

Act June 26, 1934, ch. 756, §2(a), 48 Stat. 1225, provided that the permanent appropriations under the appropriations titles listed in section 2(b) of such Act were repealed, effective July 1, 1935.

#### CONSTRUCTION OF 1993 AMENDMENT

Amendment by section 206 of Pub. L. 103-182 to be made after amendment by section 642(b) of Pub. L.

103-182 is executed, see section 212 of Pub. L. 103-182, formerly set out as a note under section 58c of this title.

#### 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(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. For establishment of U.S. Customs and Border Protection in the Department of Homeland Security, treated as if included in Pub. L. 107-296 as of Nov. 25, 2002, see section 211 of Title 6, as amended generally by Pub. L. 114-125, and section 802(b) of Pub. L. 114-125, set out as a note under section 211 of Title 6.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 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.

#### AVAILABILITY OF TRANSPORTATION AND STORAGE FACILITIES FOR MILITARY PURPOSES

Act Sept. 29, 1942, ch. 567, 56 Stat. 761, authorized removal of merchandise in bond or customs custody from transportation and storage facilities needed for military purposes, prior to repeal by act July 25, 1947, ch. 327, §1, 61 Stat. 449.

#### § 1521. Repealed. Pub. L. 103-182, title VI, § 618, Dec. 8, 1993, 107 Stat. 2180

Section, acts June 17, 1930, ch. 497, title IV, §521, 46 Stat. 739; June 2, 1970, Pub. L. 91-271, title III, §301(b), 84 Stat. 287, provided for reliquidation of entry on account of fraud.

#### § 1522. Omitted

##### CODIFICATION

Section, act June 17, 1930, ch. 497, title IV, §522, 46 Stat. 739, amended section 372 of former Title 31. See section 5151 of Title 31, Money and Finance.

#### § 1523. Examination of accounts

The Secretary of the Treasury or such officer or employee as he shall designate, shall, under regulations and instructions prescribed by the Secretary—

(1) examine the customs officers' accounts of receipts and disbursements of money and receipts and disposition of merchandise; and

(2) verify, to such extent as the Secretary of the Treasury shall direct, assessments of duties and taxes and allowances of drawback.

(June 17, 1930, ch. 497, title IV, §523, 46 Stat. 740; Aug. 8, 1953, ch. 397, §2(d), 67 Stat. 508; Pub. L. 91-271, title III, §301(s), June 2, 1970, 84 Stat. 290.)

##### PRIOR PROVISIONS

Provisions similar to those in this section were contained in act Sept. 21, 1922, ch. 356, title IV, §523, 42 Stat. 974. That section was superseded by section 523 of act June 17, 1930, comprising this section, and repealed by section 651(a)(1) of the 1930 act.