

Stat. 976. That section was superseded by section 555 of act June 17, 1930, comprising this section, and repealed by section 651(a)(1) of the 1930 act.

Prior provisions dealing with the subject matter of this section were contained in R.S. §2958, authorizing cellars and vaults of stores for storage of wines and distilled spirits, and yards for storage of coal, etc., to be constituted bonded warehouses; section 2959, authorizing parts of buildings to be bonded for the storage of grain; section 2960, requiring private warehouses to be used solely for the storage of warehoused merchandise, and be approved by the Secretary of the Treasury, and be in charge of a proper officer of the customs, etc.; section 2961 requiring bonds to hold the United States harmless, and providing that imports deposited in warehouses should be at the risk and expense of the owner or importer; section 2968, authorizing the extension of warehouse privileges to the port of Albany; and section 2988, as amended by act Feb. 27, 1877, ch. 69, §1, 19 Stat. 247, requiring collectors to make reports of merchandise in warehouses. All of these sections were repealed by act Sept. 21, 1922, ch. 356, title IV, §642, 42 Stat. 989.

#### AMENDMENTS

2000—Subsec. (c). Pub. L. 106-476 added subsec. (c).

1999—Subsec. (b)(2)(B), (C). Pub. L. 106-36 substituted “; or” for period at end of subpar. (B) and added subpar. (C).

1996—Subsec. (b)(6). Pub. L. 104-295 designated existing provisions as subpar. (A), substituted “Except as provided in subparagraph (B), merchandise” for “Merchandise”, and added subpar. (B).

1990—Subsec. (b)(6). Pub. L. 101-382, which directed substitution of “subchapter IV of chapter 98 of the Harmonized Tariff Schedule of the United States” for “subpart A of part 2 of schedule 8 of the Tariff schedules of the United States”, was executed by making the substitution for “subpart A of part 2 of schedule 8 of the Tariff Schedules of the United States” to reflect the probable intent of Congress.

1988—Subsec. (b). Pub. L. 100-418 amended subsec. (b) generally. Prior to amendment, subsec. (b) read as follows: “If a State or local governmental authority, incident to its jurisdiction over any airport, seaport, or other exit point facility, requires that a concession or other form of approval be obtained from that authority with respect to the operation of a duty-free sales enterprise under which merchandise is delivered to such facility for exportation, merchandise incident to such operation may not be withdrawn from a bonded warehouse and transferred to such facility unless the operator of the duty-free sales enterprise demonstrates to the Secretary of the Treasury that the concession or approval required for the enterprise has been obtained. For purposes of this subsection, the term ‘duty-free sales enterprise’ means an entity that sells, in less than wholesale quantities, duty-free or tax-free merchandise that is delivered from a bonded warehouse to an airport, seaport, or point of exit from the United States for exportation by, or on behalf of, individuals departing from the United States.”

1984—Pub. L. 98-573 designated existing provisions as subsec. (a), substituted “Subject to subsection (b), buildings” for “Buildings”, and added subsec. (b).

1970—Pub. L. 91-271 substituted reference to appropriate customs officer for reference to collector.

#### EFFECTIVE DATE OF 2000 AMENDMENT

Amendment by Pub. L. 106-476, except as otherwise provided, applicable with respect to goods entered, or withdrawn from warehouse, for consumption, on or after the 15th day after Nov. 9, 2000, see section 1471 of Pub. L. 106-476, set out as a note under section 58c of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-418, title I, §1908(c), Aug. 23, 1988, 102 Stat. 1317, provided that: “The amendment made by this sec-

tion [amending this section] shall take effect on the date that is 15 days after the date of enactment of this Act [Aug. 23, 1988].”

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-573 effective on 15th day after Oct. 30, 1984, see section 214(a), (b) 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.

#### DUTY-FREE SALES ENTERPRISES; FINDINGS

Pub. L. 100-418, title I, §1908(a), Aug. 23, 1988, 102 Stat. 1315, provided that: “The Congress finds that—

“(1) duty-free sales enterprises play a significant role in attracting international passengers to the United States and thereby their operations favorably affect our balance of payments;

“(2) concession fees derived from the operations of authorized duty-free sales enterprises constitute an important source of revenue for the State, local and other governmental authorities that collect such fees;

“(3) there is inadequate statutory and regulatory recognition of, and guidelines for the operation of, duty-free sales enterprises; and

“(4) there is a need to encourage uniformity and consistency of regulation of duty-free sales enterprises.”

#### § 1556. Bonded warehouses; regulations for establishing

The Secretary of the Treasury shall from time to time establish such rules and regulations as may be necessary for the establishment of bonded warehouses and to protect the interests of the Government in the conduct, management, and operation of such warehouses and in the withdrawal of and accounting for merchandise deposited therein.

(June 17, 1930, ch. 497, title IV, §556, 46 Stat. 743.)

#### PRIOR PROVISIONS

Provisions similar to those in this section were contained in act Sept. 21, 1922, ch. 356, title IV, §556, 42 Stat. 976. That section was superseded by section 556 of act June 17, 1930, comprising this section, and repealed by section 651(a)(1) of the 1930 act.

Prior provisions on the subject matter of this section were contained in R.S. §2989, as amended by act Feb. 27, 1877, ch. 69, §1, 19 Stat. 247, authorizing the Secretary of the Treasury to establish rules and regulations for the execution of the provisions of that chapter (chapter 7 of Title 34 of the Revised Statutes, The Bond and Warehouse System); and in act June 22, 1874, ch. 391, §24, 18 Stat. 191, authorizing the Secretary to make regulations for the conduct and management of bonded warehouses, general order stores and other depositories, and to revise, alter or revoke regulations or orders, issued by collectors, prohibiting the bonding of warehouses or the establishment of general order stores without his authority and approval, and making it his duty to require warehouses to be located contiguous, or as near as might be, to landing places of vessels. These sections were repealed by act Sept. 21, 1922, ch. 356, title IV, §§642, 643, 42 Stat. 989.

#### § 1557. Entry for warehouse

##### (a) Withdrawal of merchandise; time; payment of charges

(1) Any merchandise subject to duty (including international travel merchandise), with the ex-