

Protection with respect to the underpayment of duties.

(4) The effectiveness of training with respect to the collection of duties provided for personnel of U.S. Customs and Border Protection.

(b) Period covered by report

Each report required by subsection (a) shall cover the period of 2 fiscal years ending on September 30 of the calendar year preceding the submission of the report.

(Pub. L. 114–125, title I, §112, Feb. 24, 2016, 130 Stat. 140.)

Editorial Notes

REFERENCES IN TEXT

The Tariff Act of 1930, referred to in subsec. (a)(1)(A), is act June 17, 1930, ch. 497, 46 Stat. 590. Subtitles A and B of title VII of the Act are classified generally to parts I (§1671 et seq.) and II (§1673 et seq.), respectively, of subtitle IV of chapter 4 of this title. For complete classification of this Act to the Code, see section 1654 of this title and Tables.

§ 4320. Importer of record program

(a) Establishment

Not later than the date that is 180 days after February 24, 2016, the Secretary of Homeland Security shall establish an importer of record program to assign and maintain importer of record numbers.

(b) Requirements

The Secretary shall ensure that, as part of the importer of record program, U.S. Customs and Border Protection—

(1) develops criteria that importers must meet in order to obtain an importer of record number, including—

(A) criteria to ensure sufficient information is collected to allow U.S. Customs and Border Protection to verify the existence of the importer requesting the importer of record number;

(B) criteria to ensure sufficient information is collected to allow U.S. Customs and Border Protection to identify linkages or other affiliations between importers that are requesting or have been assigned importer of record numbers; and

(C) criteria to ensure sufficient information is collected to allow U.S. Customs and Border Protection to identify changes in address and corporate structure of importers;

(2) provides a process by which importers are assigned importer of record numbers;

(3) maintains a centralized database of importer of record numbers, including a history of importer of record numbers associated with each importer, and the information described in subparagraphs (A), (B), and (C) of paragraph (1);

(4) evaluates and maintains the accuracy of the database if such information changes; and

(5) takes measures to ensure that duplicate importer of record numbers are not issued.

(c) Report

Not later than one year after February 24, 2016, the Secretary shall submit to the Com-

mittee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report on the importer of record program established under subsection (a).

(d) Number defined

In this section, the term “number”, with respect to an importer of record, means a filing identification number described in section 24.5 of title 19, Code of Federal Regulations (or any corresponding similar regulation) that fully supports the requirements of subsection (b) with respect to the collection and maintenance of information.

(Pub. L. 114–125, title I, §114, Feb. 24, 2016, 130 Stat. 142.)

§ 4321. Establishment of importer risk assessment program

(a) In general

Not later than the date that is 180 days after February 24, 2016, the Commissioner shall establish a program that directs U.S. Customs and Border Protection to adjust bond amounts for importers, including new importers and non-resident importers, based on risk assessments of such importers conducted by U.S. Customs and Border Protection, in order to protect the revenue of the Federal Government.

(b) Requirements

The Commissioner shall ensure that, as part of the program established under subsection (a), U.S. Customs and Border Protection—

(1) develops risk assessment guidelines for importers, including new importers and non-resident importers, to determine if and to what extent—

(A) to adjust bond amounts of imported products of such importers; and

(B) to increase screening of imported products of such importers;

(2) develops procedures to ensure increased oversight of imported products of new importers, including nonresident importers, relating to the enforcement of the priority trade issues described in section 4322 of this title;

(3) develops procedures to ensure increased oversight of imported products of new importers, including new nonresident importers, by Centers of Excellence and Expertise established under section 4317 of this title; and

(4) establishes a centralized database of new importers, including new nonresident importers, to ensure accuracy of information that is required to be provided by such importers to U.S. Customs and Border Protection.

(c) Exclusion of certain importers

This section shall not apply to an importer that is a validated Tier 2 or Tier 3 participant in the Customs–Trade Partnership Against Terrorism program established under subtitle B of title II of the Security and Accountability for Every Port Act of 2006 (6 U.S.C. 961 et seq.).

(d) Report

Not later than the date that is 2 years after February 24, 2016, the Inspector General of the Department of the Treasury shall submit to the Committee on Finance of the Senate and the