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(3) No penalty, liquidated damages claim, or other sanction will be imposed for the delayed deposit of estimated duties, taxes, and fees in accordance with a deadline postponed under this section.

(4) This temporary postponement does not apply to any entry, or withdrawal from warehouse, for consumption, or any deposit of estimated duties, taxes, or fees for the entry, or withdrawal from warehouse, for consumption, where the entry summary includes any merchandise subject to one or more of the following: Anti-dumping duties (assessed pursuant to 19 U.S.C. 1673 *et seq.*), countervailing duties (assessed pursuant to 19 U.S.C. 1671 *et seq.*), duties assessed pursuant to Section 232 of the Trade Expansion Act of 1962 (19 U.S.C. 1862), duties assessed pursuant to Section 201 of the Trade Act of 1974 (19 U.S.C. 2251 *et seq.*), and duties assessed pursuant to Section 301 of the Trade Act of 1974 (19 U.S.C. 2411 *et seq.*).

(b) *Time of entry.* For entries eligible for the temporary postponement of deposits under paragraph (a) of this section, the requirement to deposit estimated duties, taxes, and fees for the purpose of establishing the time of entry stated in 19 CFR 141.68 is waived.

[CBP Dec. 20-05, 85 FR 22352, Apr. 22, 2020]

§ 24.2 Persons authorized to receive Customs collections.

Center directors, port directors, CBP cashiers, CBP officers, CBP dock tellers, and such other officers and employees as the Center director or port director will designate will receive Customs collections.

[CBP Dec. 16–26, 81 FR 93015, Dec. 20, 2016]

§ 24.3 Bills and accounts; receipts.

(a) Any bill or account for money due the United States shall be rendered by an authorized Customs officer or employee on an official form.

(b) A receipt for the payment of estimated Customs duties, taxes, fees, and interest, if applicable, shall be provided a payer at the time of payment if he furnishes with his payment an additional copy of the documentation submitted in support of the payment. The appropriate Customs official shall vali-

date the additional copy as paid and return it to the payer. Otherwise, a copy of the document filed by the payer and the payer's cancelled check shall constitute evidence of payment.

(c) A copy of a Customs bill validated as paid will not normally be provided a payer. If a bill is paid by check, the copy of the Customs bill identified as "Payer's Copy" and the payer's cancelled check shall constitute evidence of such payment to Customs. Should a payer desire evidence of receipt, both the "U.S. Customs Service Copy" and the "Payer's Copy" of the bill and, in the case of payments by mail, a stamped, self-addressed envelope, shall be submitted. The "Payer's Copy" of the bill shall then be marked paid by the appropriate Customs official and returned to the payer.

(d) Every payment which is not made in person shall be accompanied by the original bill or by a communication containing sufficient information to identify the account or accounts to which it is to be applied.

(e) Except for bills resulting from dishonored payments (*e.g.*, a check or Automated Clearinghouse (ACH) transaction), all other bills for duties, taxes, fees, interest, or other charges are due and payable within 30 days of the date of the issuance of the bill. Bills resulting from dishonored payments are due and payable within 15 days of the date of the issuance of the bill.

[28 FR 14808, Dec. 31, 1963, as amended by T.D. 74-73, 39 FR 7782, Feb. 28, 1974; T.D. 79-221, 44 FR 46813, Aug. 9, 1979; T.D. 86-178, 51 FR 34959, Oct. 1, 1986; T.D. 99-75, 64 FR 56437, Oct. 20, 1999; 88 FR 72680, Oct. 23, 2023]

§ 24.3a CBP bills; interest assessment on bills; delinquency; notice to principal and surety.

(a) *Due date of CBP bills.* CBP bills for supplemental duties, taxes and fees (increased or additional duties, taxes, and fees assessed upon liquidation or reliquidation), or vessel repair duties, together with interest thereon, reimbursable services (such as provided for in §§ 24.16 and 24.17), and miscellaneous amounts (bills other than duties, taxes, reimbursable services, liquidated damages, fines, and penalties) are due as provided for in § 24.3(e).

(b) *Assessment of interest charges*—(1) *Bills for vessel repair duties, reimbursable services and miscellaneous amounts.* If payment is not received by CBP on or before the late payment date appearing on the bill, interest charges will be assessed upon the delinquent principal amount of the bill. The late payment date is the date 30 calendar days after the interest computation date. The interest computation date is the date from which interest is calculated and is initially the bill date.

(2) *Interest on supplemental duties, taxes, fees, and interest*—(i) *Initial inter-*

est accrual. Except as otherwise provided in paragraphs (b)(2)(i)(A) and (b)(2)(i)(B) of this section, interest assessed due to an underpayment of duties, taxes, fees, or interest will accrue from the date the importer of record is required to deposit estimated duties, taxes, fees, and interest to the date of liquidation or reliquidation of the applicable entry or reconciliation. An example follows:

Example: Entry underpaid as determined upon liquidation

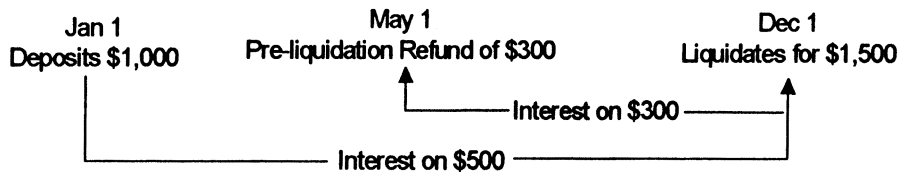


Importer owes \$500 plus interest as follows: The importer makes a \$1,000 initial deposit on the required date (January 1) and the entry liquidates for \$1,500 (December 1). Upon liquidation, the importer will be billed for \$500 plus interest. The interest will accrue from the date payment was due (January 1) to date of liquidation (December 1).

excessive, in addition to any other interest accrued under this paragraph (b)(2)(i), interest also will accrue on the excess amount refunded from the date of the refund to the date of liquidation or reliquidation of the applicable entry or reconciliation. An example follows:

(A) If a refund of duties, taxes, fees, or interest was made prior to liquidation or reliquidation and is determined upon liquidation or reliquidation to be

Example: Pre-liquidation refund but entry liquidates for an increase



Importer owes \$800 plus interest as follows: The importer makes a \$1,000 initial deposit on the required date (January 1) and receives a pre-liquidation refund of \$300 (May 1) and the entry liquidates for \$1,500 (December 1). Upon liquidation, the importer will be billed for \$800 plus interest. The interest accrues in two segments: (1) On the original underpayment (\$500) from the date of deposit (January 1) to the date of liquidation (December 1); and (2) on the pre-liquidation refund (\$300)

from the date of the refund (May 1) to the date of liquidation (December 1).

(B) The following rules will apply in the case of an additional deposit of duties, taxes, fees, or interest made prior to liquidation or reliquidation:

(1) If the additional deposit is determined upon liquidation or reliquidation of the applicable entry or reconciliation to constitute the correct remaining balance that was required to

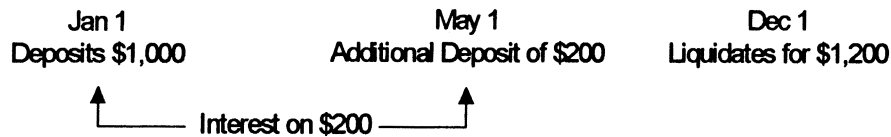
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be deposited on the date the deposit was due, interest shall accrue on the amount of the additional deposit only from the date of the initial deposit

until the date the additional deposit was made. An example follows:

Example: Additional deposit made and entry liquidates for total amount deposited

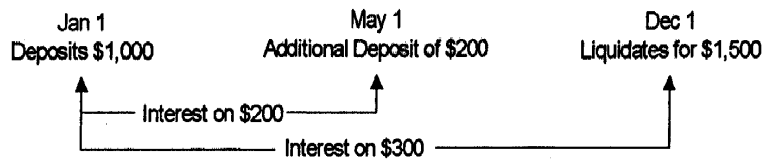


Importer owes interest on \$200 as follows: The importer makes a \$1,000 initial deposit on the required date (January 1) and an additional pre-liquidation deposit of \$200 (May 1) and the entry liquidates for \$1,200 (December 1). Upon liquidation, the importer will be billed for interest on the original \$200 underpayment from the date of the initial deposit (January 1) to the date of the additional deposit (May 1).

ance owed on the amount initially required to be deposited, in addition to any other interest accrued under this paragraph (b)(2)(i), interest also will accrue on the remaining unpaid balance from the date deposit was initially required to the date of liquidation or reliquidation. An example follows:

Example: Additional deposit made and entry underpaid as determined upon liquidation

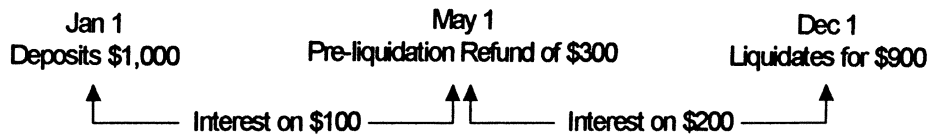
(2) If the additional deposit is determined upon liquidation or reliquidation of the applicable entry or reconciliation to be less than the full bal-



Importer owes \$300 plus interest as follows: The importer makes a \$1,000 initial deposit on the required date (January 1) and an additional pre-liquidation deposit of \$200 (May 1) and the entry liquidates for \$1,500 (December 1). Upon liquidation, the importer will be billed for \$300 plus interest. The interest accrues in two segments: (1) on the additional deposit (\$200), from the date deposit was required (January 1) to the date of the additional deposit (May 1); and (2) on the remaining underpayment (\$300), from the date deposit was required (January 1), to the date of liquidation (December 1).

(3) If an entry or reconciliation is determined upon liquidation or reliquidation to involve both an excess deposit and an excess refund made prior to liquidation or reliquidation, interest in each case will be computed separately and the resulting amounts shall be netted for purposes of determining the final amount of interest to be reflected in the underpaid amount. An example follows:

Example: Excess pre-liquidation deposit and excess pre-liquidation refund



Importer owes \$200 plus or minus net interest as follows:

The importer makes a \$1,000 initial deposit on the required date (January 1) and receives a pre-liquidation refund of \$300 (May 1) and the entry liquidates for \$900 (December 1). Upon liquidation, the importer will be billed for \$200 plus or minus net interest. The interest accrues in two segments: (1) Interest accrues in favor of the importer on the initial overpayment (\$100) from the date of deposit (January 1) to the date of the refund (May 1); and (2) interest accrues in favor of the Government on the refund overpayment (\$200) from the date of the refund (May 1) to the date of liquidation (December 1).

(4) If the additional deposit or any portion thereof is determined upon liquidation or reliquidation of the applicable entry or reconciliation to constitute a payment in excess of the amount initially required to be deposited, the excess deposit will be treated as a refundable amount on which interest also may be payable (see § 24.36).

(ii) *Interest on overdue bills.* If duties, taxes, fees, and interest are not paid in full within the applicable period specified in § 24.3(e), any unpaid balance will be considered delinquent and shall bear interest until the full balance is paid.

(3) *Interest accrual on debit vouchers.* If a depository bank notifies CBP by a debit voucher that a CBP account is being debited due to a dishonored payment (e.g., a check or Automated Clearinghouse (ACH) transaction), interest will accrue on the debited amount from the date of the bill resulting from the dishonored payment. If payment is not received by CBP on or before the late payment date appearing on the bill, interest charges will be assessed on the debited amount. The initial late payment date is the date 15 days after the interest computation date. The interest computation date is the date from which interest is calculated and is initially the bill date. No interest charge will be assessed where the payment is actually received at the "Send Payment To" location

designated on the bill within the initial 15-day period. After the initial 15-day period, interest will be assessed in 30-day periods pursuant to paragraph (c) of this section.

(c) *Interest rate and applicability.* (1) The percentage rate of interest to be charged on such bills will be based upon the quarterly rate(s) established under sections 6621 and 6622 of the Internal Revenue Code of 1954 (26 U.S.C. 6621, 6622). The current rate of interest will appear on the CBP bill and may be obtained from the IRS or the CBP's Revenue Division, Office of Administration. For the convenience of the importing public and CBP personnel, CBP publishes the current interest rate(s) in the *Customs Bulletin and Decisions* and *FEDERAL REGISTER* on a quarterly basis.

(2) The percentage rate of interest applied to an overdue bill will be adjusted as necessary to reflect any change in the annual rate of interest.

(3) Interest on overdue bills will be assessed on the delinquent principal amount by 30-day periods. No interest charge will be assessed for the 30-day period in which the payment is actually received at the "Send Payment To" location designated on the bill.

(4) In the case of any late payment, the payment received will first be applied to the interest charge on the delinquent principal amount and then to payment of the delinquent principal amount.

(5) The date to be used in crediting the payment is the date on which the payment is received by CBP.

(d) *Notice*—(1) *Principal.* The principal will be notified at the time of the initial billing, and every 30 days after the due date until the bill is paid or otherwise closed. Where the notification is returned to CBP due to an incorrect mailing address, the bill may be stopped. The following elements will normally appear on the bill:

(i) Principal amount due;

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- (ii) Interest computation date;
- (iii) Late payment date;
- (iv) Accrual of interest charges if payment is not received by the late payment date;
- (v) Applicable current interest rate;
- (vi) Amount of interest owed;
- (vii) CBP office where requests for administrative adjustments due to billing errors may be addressed; and
- (viii) Transaction identification (e.g., entry number, reimbursable assignment number).

(2) *Surety.* (i) CBP will report outstanding bills on a Formal Demand on Surety for Payment of Delinquent Amounts Due, for bills more than 30 days past due (approximately 60 days after bill due date), and every month thereafter until the bill is paid or otherwise closed. The following elements will normally appear on the report:

- (A) Principal amount due;
- (B) Interest computation date;
- (C) Late payment date;
- (D) Accrual of interest charges if payment is not received by the late payment date;
- (E) Applicable current interest rate;
- (F) Amount of interest owed;
- (G) Principal's name and address;
- (H) CBP office where requests for administrative adjustments due to billing errors may be addressed; and
- (I) Transaction identification (e.g., entry number, reimbursable assignment number).

(ii) Upon the written request of a surety, CBP will provide the surety a notice containing the billing information at the time of the initial billing to its principal.

[T.D. 86-178, 51 FR 34958, Oct. 1, 1986, as amended by T.D. 99-75, 64 FR 56437, Oct. 20, 1999 ; CBP Dec. 08-25, 73 FR 40726, July 16, 2008; CBP Dec. 12-04, 77 FR 17332, Mar. 26, 2012; 88 FR 72680, Oct. 23, 2023]

§ 24.4 Optional method for payment of estimated import taxes on alcoholic beverages upon entry, or withdrawal from warehouse, for consumption.

(a) *Application to defer.* An importer, including a transferee of alcoholic beverages in a Customs bonded warehouse who wishes to pay on a semi-monthly basis the estimated import taxes on alcoholic beverages entered, or withdrawn from warehouse, for consump-

tion by him during such a period may apply by letter to the Center director, either at a port of entry or electronically. If the importer desires the additional privilege of depositing estimated tax payments on an extended deferred basis, it must be specifically requested. An importer who receives approval from the Center director to defer such payments may, however, continue to pay the estimated import taxes due at the time of entry, or withdrawal from warehouse, for consumption.

(b) *Deferred payment periods.* A period shall commence on October 24 and run through October 31, 1965; thereafter the periods shall run from the 1st day of each month through the 15th day of that month, and from the 16th day of each month through the last day of that month. An importer may begin the deferral of payments of estimated tax to a Customs port in the first deferral period beginning after the date of the written approval by the Center director. An importer may use the deferred payment system until the Center director advises such importer that he is no longer eligible to defer the payment of such taxes.

(c) *Content of application and supporting documents.* (1) An importer must state his estimate of the largest amount of taxes to be deferred in any semimonthly period based on the largest amount of import taxes on alcoholic beverages deposited with CBP in such a period during the year preceding his application. He must also identify any existing bond or bonds that he has on file with CBP and shall submit in support of his application the approval of the surety on his bond or bonds to the use of the procedure and to the increase of such bond or bonds to such larger amount or amounts as may be found necessary by the Center director.

(2) Each application must include a declaration in substantially the following language:

I declare that I am not presently barred by CBP from using the deferred payment procedure for payment of estimated taxes upon imports of alcoholic beverages, and that if I am notified by a Center director to such effect I shall advise any future Center director where approval has been given to me to use such procedure.