

**Editorial Notes****AMENDMENTS**

2018—Subsec. (c)(3), (4). Pub. L. 115-392 added par. (3), redesignated former par. (3) as (4), and in par. (4), substituted “(1), (2), or (3)” for “(1) or (2)”.

2002—Subsec. (a). Pub. L. 107-273 realigned margins of par. defining “State”.

1996—Subsec. (a). Pub. L. 104-294 inserted par. defining “State” at end.

**CHAPTER 27—CUSTOMS**

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| Sec.<br>541.<br>542.<br>543.<br>544.<br>545.<br>546.<br>547.<br>548.<br>549.<br><br>550.<br>551.<br><br>552.<br>553.<br><br>554.<br>555. | Entry of goods falsely classified.<br>Entry of goods by means of false statements.<br>Entry of goods for less than legal duty.<br>Relanding of goods.<br>Smuggling goods into the United States.<br>Smuggling goods into foreign countries.<br>Depositing goods in buildings on boundaries.<br>Removing or repacking goods in warehouses.<br>Removing goods from customs custody; breaking seals.<br>False claim for refund of duties.<br>Concealing or destroying invoices or other papers.<br>Officers aiding importation of obscene or treasonous books and articles.<br>Importation or exportation of stolen motor vehicles, off-highway mobile equipment, vessels, or aircraft.<br>Smuggling goods from the United States.<br>Border tunnels and passages. |
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**Editorial Notes****AMENDMENTS**

2007—Pub. L. 110-161, div. E, title V, § 553(a)(2), Dec. 26, 2007, 121 Stat. 2082, added item 555 and struck out item 554 “Border tunnels and passages”.

2006—Pub. L. 109-295, title V, § 551(b), Oct. 4, 2006, 120 Stat. 1390, added item 554 “Border tunnels and passages”.

Pub. L. 109-177, title III, § 311(b), Mar. 9, 2006, 120 Stat. 242, added item 554 “Smuggling goods from the United States”.

1984—Pub. L. 98-547, title III, § 301(b), Oct. 25, 1984, 98 Stat. 2771, added item 553.

**§ 541. Entry of goods falsely classified**

Whoever knowingly effects any entry of goods, wares, or merchandise, at less than the true weight or measure thereof, or upon a false classification as to quality or value, or by the payment of less than the amount of duty legally due, shall be fined under this title or imprisoned not more than two years, or both.

(June 25, 1948, ch. 645, 62 Stat. 715; Pub. L. 103-322, title XXXIII, § 330016(1)(K), Sept. 13, 1994, 108 Stat. 2147.)

**HISTORICAL AND REVISION NOTES**

Based on title 18, U.S.C., 1940 ed., § 126 (Mar. 4, 1909, ch. 321, § 69, 35 Stat. 1101).

Reference to persons aiding, contained in words “or aid in effecting,” was omitted as unnecessary as such persons are made principals by section 2 of this title.

Changes were made in phraseology.

**Editorial Notes****AMENDMENTS**

1994—Pub. L. 103-322 substituted “fined under this title” for “fined not more than \$5,000”.

**§ 542. Entry of goods by means of false statements**

Whoever enters or introduces, or attempts to enter or introduce, into the commerce of the

United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance, or makes any false statement in any declaration without reasonable cause to believe the truth of such statement, or procures the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, whether or not the United States shall or may be deprived of any lawful duties; or

Whoever is guilty of any willful act or omission whereby the United States shall or may be deprived of any lawful duties accruing upon merchandise embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission—

Shall be fined for each offense under this title or imprisoned not more than two years, or both.

Nothing in this section shall be construed to relieve imported merchandise from forfeiture under other provisions of law.

The term “commerce of the United States”, as used in this section, shall not include commerce with the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, or Guam.

(June 25, 1948, ch. 645, 62 Stat. 715; June 30, 1955, ch. 258, § 2(c), 69 Stat. 242; Pub. L. 103-322, title XXXIII, §§ 330004(18), 330016(1)(K), Sept. 13, 1994, 108 Stat. 2142, 2147; Pub. L. 104-294, title VI, § 604(b)(23), Oct. 11, 1996, 110 Stat. 3508.)

**HISTORICAL AND REVISION NOTES**

Based on section 1591 of title 19, U.S.C., 1940 ed., Customs Duties (June 17, 1930, ch. 497, title IV, § 591, 46 Stat. 750; Aug. 5, 1935, ch. 438, title III, § 304(a), 49 Stat. 527).

The reference in the first paragraph to persons aiding, contained in the phrase “or aids,” was omitted as unnecessary as such persons are made principals by section 2 of this title.

Words “upon conviction” before “be fined” were omitted as surplusage since punishment cannot be imposed until conviction is secured.

Enumeration of persons at beginning of section and provision preserving forfeitures where authorized by law were omitted as surplusage.

The fourth paragraph was added to the revised section to make clear the intent of Congress that forfeiture is an additional consequence independent of the criminal punishment.

The final paragraph was added to conform with section 1709 of title 19, U.S.C., 1940 ed.

Changes in phraseology were also made.

**Editorial Notes****AMENDMENTS**

1996—Pub. L. 104-294 amended Pub. L. 103-322, § 330004(18). See 1994 Amendment note below.

1994—Pub. L. 103-322, § 330016(1)(K), substituted “fined under this title” for “fined not more than \$5,000” in third par.

Pub. L. 103-322, § 330004(18), as amended by Pub. L. 104-294, § 604(b)(23), struck out “Philippine Islands,” before “Virgin Islands” in last par.

1955—Act June 30, 1955, inserted reference to Johnston Island in last par.