

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.

Executive Documents

TRANSFER OF FUNCTIONS

Functions of all officers of Department of the Treasury and functions of all agencies and employees of such Department transferred, with certain exceptions, to Secretary of the Treasury, with power vested in him to authorize their performance or performance of any of his functions, by any of such officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

§ 1501. Voluntary reliquidations by U.S. Customs and Border Protection

A liquidation made in accordance with section 1500 or 1504 of this title or any reliquidation thereof made in accordance with this section may be reliquidated in any respect by U.S. Customs and Border Protection, notwithstanding the filing of a protest, within ninety days from the date of the original liquidation. Notice of such reliquidation shall be given or transmitted in the manner prescribed with respect to original liquidations under section 1500(e) of this title.

(June 17, 1930, ch. 497, title IV, §501, 46 Stat. 730; June 25, 1938, ch. 679, §16(b), 52 Stat. 1084; June 25, 1948, ch. 646, §§25, 39, 62 Stat. 990, 992; Aug. 8, 1953, ch. 397, §18(c), 67 Stat. 517; Pub. L. 91-271, title II, §205, June 2, 1970, 84 Stat. 283; Pub. L. 103-182, title VI, §639, Dec. 8, 1993, 107 Stat. 2203; Pub. L. 108-429, title II, §2107, Dec. 3, 2004, 118 Stat. 2598; Pub. L. 114-125, title IX, §911, Feb. 24, 2016, 130 Stat. 240.)

Editorial Notes

PRIOR PROVISIONS

Provisions similar to those in this section were contained in act Sept. 21, 1922, ch. 356, title IV, §501, 42 Stat. 966. That section was superseded by section 501 of act June 17, 1930, comprising this section, and repealed by section 651(a)(1) of the 1930 act.

Prior provisions for appeals to reappraisal and for a further appeal to be assigned to a board of general appraisers, with further provisions as to the fee to be paid, the proceedings on appeal, and the conclusiveness of decisions, were contained in act Oct. 3, 1913, ch. 16, §III, M, 38 Stat. 186, prior to repeal by act Sept. 21, 1922, ch. 356, title IV, §643, 42 Stat. 989.

The provisions of section III, M, of the 1913 act, were substituted for provisions of the same nature made by the Customs Administrative Act of June 10, 1890, ch. 407, §13, 26 Stat. 136, amended by the Payne-Aldrich Tariff Act of Aug. 5, 1909, ch. 6, §28, 36 Stat. 99.

Provisions similar to some extent to those in section 13 of the Customs Administrative Act of 1890 were contained in R.S. §§2929, 2930, prior to repeal by section 29 of that Act.

R.S. §2950 provided that the certificate of the appraiser should be deemed to be the appraisement. It was superseded by the provisions relating to appraisers made by the Customs Administrative Act of June 10, 1890, ch. 407, §13, amended by the Payne-Aldrich Tariff Act of Aug. 5, 1909, ch. 6, §28, and the Underwood Tariff Act of Oct. 3, 1913, ch. 16, §III, M, 38 Stat. 186, and was repealed by act Sept. 21, 1922, ch. 356, title IV, §642, 42 Stat. 989.

AMENDMENTS

2016—Pub. L. 114-125, in section catchline, substituted “U.S. Customs and Border Protection” for “the Customs Service” and, in text, substituted “U.S. Customs and Border Protection” for “the Customs Service” and “of the original liquidation” for “on which notice of the original liquidation is given or transmitted to the importer, his consignee or agent”.

2004—Pub. L. 108-429 inserted “or 1504” after “section 1500” in first sentence.

1993—Pub. L. 103-182, in section catchline, inserted “by the Customs Service” after “reliquidations” and, in text, substituted “the Customs Service” for “the appropriate customs officer on his own initiative” and inserted “or transmitted” after “given” in two places.

1970—Pub. L. 91-271 amended section generally, substituting provisions authorizing a reliquidation in any respect by the appropriate customs officer on his own initiative for a liquidation made in accordance with section 1500 of this title or any reliquidation thereof made in accordance with this section for provisions setting forth the procedure for an appeal for a reappraisal by the collector or the consignee.

1953—Subsec. (a). Act Aug. 8, 1953, inserted cl. (3) and “including all determinations entering into the same,” in second sentence, and struck out third sentence which provided that “No such appeal filed by the consignee or his agent shall be deemed valid, unless he has complied with all the provisions of this chapter relating to the entry and appraisement of such merchandise”.

1948—Subsec. (a). Act June 25, 1948, struck out fourth sentence and substituted new fourth sentence, and repealed the fifth, sixth, seventh, and eighth sentences dealing with review by Customs Court of Reappraisements of this material. See section 1582 of Title 28, Judiciary and Judicial Procedure.

Subsecs. (b) and (c), relating to practice and procedure in Customs Court, were repealed by Act June 25, 1948. See sections 2631 to 2637 of Title 28, Judiciary and Judicial Procedure.

1938—Act June 25, 1938, designated paragraphs as subsecs. (a) and (b) and added subsec. (c).

Statutory Notes and Related Subsidiaries

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 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 1948 AMENDMENT

Act June 25, 1948, ch. 646, §38, 62 Stat. 992, provided that the amendment made by that act is effective Sept. 1, 1948.

EFFECTIVE DATE OF 1938 AMENDMENT

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

Executive Documents

TRANSFER OF FUNCTIONS

Functions of all officers of Department of the Treasury and functions of all agencies and employees of such Department transferred, with certain exceptions, to Secretary of the Treasury, with power vested in him to authorize their performance or performance of any of his functions, by any of such officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

§ 1502. Regulations for appraisalment and classification**(a) Powers of Secretary of the Treasury**

The Secretary of the Treasury shall establish and promulgate such rules and regulations not inconsistent with the law (including regulations establishing procedures for the issuance of binding rulings prior to the entry of the merchandise concerned), and may disseminate such information as may be necessary to secure a just, impartial, and uniform appraisalment of imported merchandise and the classification and assessment of duties thereon at the various ports of entry. The Secretary may direct any customs officer to go from one port of entry to another for the purpose of appraising or classifying or assisting in appraising or classifying merchandise imported at any port, and may direct any customs officer at any port to review entries of merchandise filed at any other port.

(b) Duties of customs officers

It shall be the duty of all officers of the customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty arises as to the true construction or meaning of any part of the revenue laws, the decision of the Secretary shall be binding upon all officers of the customs.

(June 17, 1930, ch. 497, title IV, §502, 46 Stat. 731; Pub. L. 91-271, title III, §301(*l*), June 2, 1970, 84 Stat. 289; Pub. L. 96-417, title VI, §601(3), Oct. 10, 1980, 94 Stat. 1744; Pub. L. 100-449, title IV, §403(a), Sept. 28, 1988, 102 Stat. 1884; Pub. L. 103-182, title IV, §412(a), title VI, §640, Dec. 8, 1993, 107 Stat. 2146, 2203.)

AMENDMENT OF SECTION

For termination of amendment by section 501(c) of Pub. L. 100-449, see Effective and Termination Dates of 1988 Amendment note below.

Editorial Notes

PRIOR PROVISIONS

Provisions similar to those in this section were contained in act Sept. 21, 1922, ch. 356, title IV, §502, 42 Stat. 967. That section was superseded by section 502 of act June 17, 1930, comprising this section, and repealed by section 651(a)(1) of the 1930 act.

A prior provision, authorizing the Secretary of the Treasury to direct appraisers for any collection district, to attend in any other collection district, was contained in R.S. §2947. Prior provisions requiring the Secretary to establish rules and regulations to secure a just, faithful, and impartial appraisal, just and proper entries, and to report such rules and regulations to the next session of Congress, were contained in R.S. §2949. Both of these sections were repealed by act Sept. 21, 1922, ch. 356, title IV, §642, 42 Stat. 989.

Provisions similar to those in subsec. (b) of this section, except that reversal or modification was permitted in concurrence with a judicial decision of a circuit or district court, instead of a final decision of the Board of General Appraisers, were contained in act Mar. 3, 1875, ch. 136, §2, 18 Stat. 469, prior to repeal by act Sept. 21, 1922, ch. 356, title IV, §643, 42 Stat. 989.

Provisions almost identical with those in subsec. (c) of this section were contained in R.S. §2652, prior to repeal by act Sept. 21, 1922, ch. 356, title IV, §642, 42 Stat. 989.

AMENDMENTS

1993—Subsec. (a). Pub. L. 103-182, §640(1), inserted “(including regulations establishing procedures for the issuance of binding rulings prior to the entry of the merchandise concerned)” after “law”, substituted “ports of entry. The Secretary” for “ports of entry, and”, inserted “or classifying” after “appraising” in two places, and substituted “any port, and may direct any customs officer at any port to review entries of merchandise filed at any other port” for “such port”.

Subsec. (b). Pub. L. 103-182, §640(2), redesignated subsec. (c) as (b) and struck out former subsec. (b) which read as follows: “No ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney General recommending the same, a final decision of the United States Court of International Trade, or a final decision of a binational panel pursuant to article 1904 of the United States-Canada Free-Trade Agreement.”

Pub. L. 103-182, §412(a), which directed the insertion of “the North American Free Trade Agreement or” before “the United States-Canada Free-Trade Agreement”, could not be executed because the words “the United States-Canada Free-Trade Agreement” did not appear in subsec. (b) subsequent to amendment by Pub. L. 103-182, §640(2), effective Dec. 8, 1993. See above.

Subsec. (c). Pub. L. 103-182, §640(2), redesignated subsec. (c) as (b).

1988—Subsec. (b). Pub. L. 100-449 temporarily substituted “a final decision of the United States Court of International Trade, or a final decision of a binational panel pursuant to article 1904 of the United States-Canada Free-Trade Agreement” for “or a final decision of the United States Court of International Trade”. See Effective and Termination Dates of 1988 Amendment note below.

1980—Subsec. (b). Pub. L. 96-417 redesignated the United States Customs Court as the United States Court of International Trade.

1970—Subsec. (a). Pub. L. 91-271 substituted “customs officer” for “appraiser, deputy appraiser, assistant appraiser, or examiner of merchandise”.