

ing and abetting understatement of tax liability).

(Added Pub. L. 98-369, div. A, title VII, § 714(g)(2), July 18, 1984, 98 Stat. 962; amended Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 102-572, title IX, § 902(a)(1), Oct. 29, 1992, 106 Stat. 4516.)

Editorial Notes

REFERENCES IN TEXT

Sections 6700 and 6701 of the Internal Revenue Code of 1986, referred to in text, are classified to sections 6700 and 6701, respectively, of Title 26, Internal Revenue Code.

AMENDMENTS

1992—Pub. L. 102-572 substituted “United States Court of Federal Claims” for “United States Claims Court”.

1986—Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102-572 effective Oct. 29, 1992, see section 911 of Pub. L. 102-572, set out as a note under section 171 of this title.

EFFECTIVE DATE

Pub. L. 98-369, div. A, title VII, § 714(g)(4), July 18, 1984, 98 Stat. 962, provided that: “The amendments made by this subsection [enacting this section and amending section 7422 of Title 26, Internal Revenue Code] shall apply to any claim for refund or credit filed after the date of the enactment of this Act [July 18, 1984].”

[CHAPTER 93—REPEALED]

[§§ 1541 to 1546. Repealed. Pub. L. 97-164, title I, § 134, Apr. 2, 1982, 96 Stat. 41]

Section 1541, acts June 25, 1948, ch. 646, 62 Stat. 942; June 2, 1970, Pub. L. 91-271, title I, § 102, 84 Stat. 274; July 26, 1979, Pub. L. 96-39, title X, § 1001(b)(4)(A), 93 Stat. 305; Oct. 10, 1980, Pub. L. 96-417, title IV, § 401(a), title V, § 501(23), (24), 94 Stat. 1740, 1742, gave the Court of Customs and Patent Appeals exclusive jurisdiction of appeals from all final decisions of the Court of International Trade and from interlocutory orders of the Court of International Trade granting, continuing, modifying, refusing, or dissolving injunctions, or refusing to dissolve or modify injunctions, and with discretion to entertain appeals from certain orders of the Court of International Trade. See section 1295(a)(5) of this title.

Section 1542, acts June 25, 1948, ch. 646, 62 Stat. 942; May 24, 1949, ch. 139, § 89(b), 63 Stat. 102, gave the Court of Customs and Patent Appeals jurisdiction of appeals from decisions of the Board of Appeals and the Board of Interference Examiners of the Patent Office as to patent applications and interferences, at the instance of an applicant for a patent or any party to a patent interference, with such appeal by an applicant to waive his right to proceed under section 63 of Title 35, and the Commissioner of Patents as to trademark applications and proceedings as provided in section 1071 of Title 15. See section 1295(a)(4) of this title.

Section 1543, acts June 25, 1948, ch. 646, 62 Stat. 943; Oct. 10, 1980, Pub. L. 96-417, title IV, § 401(b)(1), 94 Stat. 1740, gave the Court of Customs and Patent Appeals jurisdiction to review final determinations of the United States International Trade Commission made under section 337 of the Tariff Act of 1930 relating to unfair trade practices in import trade. See section 1295(a)(6) of this title.

Section 1544, added Pub. L. 89-651, § 8(c)(1), Oct. 14, 1966, 80 Stat. 901, gave the Court of Customs and Patent Appeals jurisdiction to review, by appeal on questions of law only, findings of the Secretary of Commerce under headnote 6 to schedule 8, part 4, of the Tariff Schedules of the United States (relating to importation of instruments or apparatus). See section 1295(a)(7) of this title.

Section 1545, added Pub. L. 91-577, title III, § 143(a), Dec. 24, 1970, 84 Stat. 1558, gave the Court of Customs and Patent Appeals nonexclusive jurisdiction of appeals under section 71 of the Plant Variety Protection Act, classified to section 2461 of Title 7, Agriculture. See section 1295(a)(8) of this title.

Section 1546, added Pub. L. 96-417, title IV, § 402(a), Oct. 10, 1980, 94 Stat. 1740, gave the Court of Customs and Patent Appeals all of the powers in law and in equity of, or conferred by statute upon, a court of appeals of the United States.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal effective Oct. 1, 1982, see section 402 of Pub. L. 97-164, set out as an Effective Date of 1982 Amendment note under section 171 of this title.

CHAPTER 95—COURT OF INTERNATIONAL TRADE

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| Sec. | |
| 1581. | Civil actions against the United States and agencies and officers thereof. |
| 1582. | Civil actions commenced by the United States. |
| 1583. | Counterclaims, cross-claims, and third-party actions. |
| 1584. | Civil actions under the United States-Canada Free-Trade Agreement or the USMCA. |
| 1585. | Powers in law and equity. |

Editorial Notes

AMENDMENTS

2020—Pub. L. 116-113, title IV, § 423(a)(3), Jan. 29, 2020, 134 Stat. 66, added item 1584 and struck out former item 1584 “Civil actions under the North American Free Trade Agreement or the United States-Canada Free-Trade Agreement”.

1993—Pub. L. 103-182, title IV, § 414(a)(3), Dec. 8, 1993, 107 Stat. 2147, inserted “the North American Free Trade Agreement or” in item 1584.

1988—Pub. L. 100-449, title IV, § 402(d)(2), Sept. 28, 1988, 102 Stat. 1884, temporarily added item 1584. See Effective and Termination Dates of 1988 Amendment note set out under section 1584 of this title.

1982—Pub. L. 97-164, title I, § 135, Apr. 2, 1982, 96 Stat. 41, struck out item 1584 “Cure of defects”.

1980—Pub. L. 96-417, title II, § 201, Oct. 10, 1980, 94 Stat. 1728, substituted “COURT OF INTERNATIONAL TRADE” for “CUSTOMS COURT” in heading for chapter 95, “Civil actions against the United States and agencies and officers thereof” for “Powers generally” in item 1581, “Civil actions commenced by the United States” for “Jurisdiction of the Customs Court” in item 1582, and added items 1583 to 1585.

§ 1581. Civil actions against the United States and agencies and officers thereof

(a) The Court of International Trade shall have exclusive jurisdiction of any civil action commenced to contest the denial of a protest, in whole or in part, under section 515 of the Tariff Act of 1930.

(b) The Court of International Trade shall have exclusive jurisdiction of any civil action commenced under section 516 of the Tariff Act of 1930.