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TITLE 19--CUSTOMS DUTIES

CHAPTER 4--TARIFF ACT OF 1930

SUBTITLE III--ADMINISTRATIVE PROVISIONS

Part III--Ascertainment, Collection, and Recovery of Duties

Sec. 1506. Allowance for abandonment and damage

Allowance shall be made in the estimation and liquidation of duties under regulations prescribed by the Secretary of the Treasury in the following cases:

(1) Abandonment within thirty days

Where the importer abandons to the United States, within thirty days after entry in the case of merchandise released without an examination, or within thirty days after the release in the case of merchandise sent to the Customs Service for examination, any imported merchandise representing 5 per centum or more of the total value of all the merchandise of the same class or kind entered in the invoice or entry in which the item appears, and delivers, within the applicable thirty-day period, the portion so abandoned to such place as the Customs Service directs unless the Customs Service is satisfied that the merchandise is so far destroyed as to be nondeliverable;

(2) Perishable merchandise, condemned

Where fruit or other perishable merchandise has been condemned at the port of entry, within ten days after landing, by the health officers or other legally constituted authorities, and the consignee, within five days after such condemnation, files, electronically or otherwise, with the Customs Service notice thereof, an invoiced description and the location thereof, and the name of the vessel or vehicle in which imported.

(June 17, 1930, ch. 497, title IV, Sec. 506, 46 Stat. 732; Pub. L. 91-271, title III, Sec. 301(m), June 2, 1970, 84 Stat. 289; Pub. L. 103-182, title VI, Sec. 643, Dec. 8, 1993, 107 Stat. 2205.)

Prior Provisions

Provisions similar to those in this section were contained in act Oct. 3, 1913, ch. 16, Sec. III, X, 38 Stat. 190, reenacting the provisions of the Customs Administrative Act of June 10, 1890, ch. 407, Sec. 23, 26 Stat. 140, as amended by Act May 17, 1898, ch. 341, 30 Stat.

417, and further amended by the Payne-Aldrich Tariff Act of Aug. 5, 1909, ch. 6, Sec. 28, 36 Stat. 103. Section III of the 1913 act was superseded by act Sept. 21, 1922, ch. 356, title IV, Sec. 505, 42 Stat. 967, and repealed by section 643 thereof. Section 505 of the 1922 act was superseded by section 506 of act June 17, 1930, comprising this section, and repealed by section 651(a)(1) of the 1930 act.

R.S. Sec. 2927 provided for the appraisal of articles damaged during the voyage, and for the allowances for such damages in estimating duties, prior to repeal by the Customs Administrative Act of June 10, 1890, ch. 407, Sec. 29, 26 Stat. 141.

R.S. Sec. 2928, providing for appraisement of merchandise taken from any wreck and of damages sustained during the course of the voyage, was superseded by the provisions of the Customs Administrative Act of June 10, 1890, ch. 407, Sec. 23, 26 Stat. 140, and repealed by act Sept. 21, 1922, ch. 356, title IV, Sec. 642, 42 Stat. 989.

#### Amendments

1993--Par. (1). Pub. L. 103-182, Sec. 643(1), (2), substituted ``merchandise released without an examination'' for ``merchandise not sent to the appraiser's stores for examination'', struck out ``of the examination packages or quantities of merchandise'' after ``thirty days after the release'', substituted ``merchandise sent to the Customs Service'' for ``merchandise sent to the appraiser's stores'', inserted ``or entry'' after ``invoice'', and substituted ``such place as the Customs Service'' for ``such place as the appropriate customs officer'' and ``unless the Customs Service'' for ``unless such customs officer''.

Par. (2). Pub. L. 103-182, Sec. 643(1), (3), inserted ``electronically or otherwise,'' after ``files'' and substituted ``the Customs Service notice'' for ``the appropriate customs officer written notice''.

1970--Par. (1). Pub. L. 91-271, Sec. 301(m)(1), substituted references to appropriate customs officer or such customs officer for references to collector wherever appearing.

Par. (2). Pub. L. 91-271, Sec. 301(m)(2), substituted reference to appropriate customs officer for reference to collector.

#### 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.