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## TITLE 19--CUSTOMS DUTIES

### CHAPTER I--UNITED STATES CUSTOMS SERVICE, DEPARTMENT OF THE TREASURY

#### PART 24--CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE--Table of Contents

Sec. 24.11 Notice to importer or owner of increased or additional duties, taxes, fees and interest.

Any increased or additional duties, taxes, fees or interest found due upon liquidation or reliquidation shall be billed to the importer of record, or to the actual owner if the following have been filed with Customs:

(a) A declaration of the actual owner in accordance with section 485(d), Tariff Act of 1930, as amended (19 U.S.C. 1485(d)), and Sec. 141.20 of this chapter; and

(b) A bond on Customs Form 301 in accordance with Sec. 141.20 of this chapter.

[T.D. 99-75, 64 FR 56439, Oct. 20, 1999]