19 U.S. Code § 1321 - Administrative exemptions

(a) The Secretary of the Treasury, in order to avoid expense and inconvenience to the Government disproportionate to the amount of revenue that would otherwise be collected, is authorized, under such regulations as he shall prescribe, to—

(1) disregard a difference of an amount specified by the Secretary by regulation, but not less than $20, between the total estimated duties, fees, and taxes deposited, or the total duties, fees, and taxes tentatively assessed, with respect to any entry of merchandise and the total amount of duties, fees, taxes, and interest actually accruing thereon;

(2) admit articles free of duty and of any tax imposed on or by reason of importation, but the aggregate fair retail value in the country of shipment of articles imported by one person on one day and exempted from the payment of duty shall not exceed an amount specified by the Secretary by regulation, but not less than—

(A) $100 in the case of articles sent as bona fide gifts from persons in foreign countries to persons in the United States ($200 in the case of articles sent as bona fide gifts from persons in the Virgin Islands, Guam, and American Samoa), or

(B) $200 in the case of articles accompanying, and for the personal or household use of, persons arriving in the United States who are not entitled to any exemption from duty under subheading 9804.00.30, 9804.00.65, or 9804.00.70 of title I of this Act,[1] or

(C) $800 in any other case.

The privilege of this subdivision (2) shall not be granted in any case in which merchandise covered by a single order or contract is forwarded in separate lots to secure the benefit of this subdivision (2); and

(3) waive the collection of duties, fees, taxes, and interest due on entered merchandise when such duties, fees, taxes, or interest are less than $20 or such greater amount as may be specified by the Secretary by regulation.

(b) The Secretary of the Treasury is authorized by regulations to prescribe exceptions to any exemption provided for in subsection (a) whenever he finds that such action is consistent with the purpose of subsection (a) or is necessary for any reason to protect the revenue or to prevent unlawful importations.

(c) Any person who enters, introduces, facilitates, or attempts to introduce an article into the United States using the privilege of this section, the importation of which violates any other provision of United States customs law, shall be assessed, in addition to any other penalty permitted by law, a civil penalty of up to $5,000 for the first violation and up to $10,000 for each subsequent violation.

(June 17, 1930, ch. 497, title III, § 321, as added June 25, 1938, ch. 679, § 7, 52 Stat. 1081; amended Aug. 8, 1953, ch. 397, § 13, 67 Stat. 515; Pub. L. 87–261, § 2(c), Sept. 21, 1961, 75 Stat. 541; Pub. L. 89–62, § 2, June 30, 1965, 79 Stat. 208; Pub. L. 93–618, title VI, § 610(a), Jan. 3, 1975, 88 Stat. 2075; Pub. L. 95–410, title II, § 205, Oct. 3, 1978, 92 Stat. 900; Pub. L. 97–446, title I, § 115(b), Jan. 12, 1983, 96 Stat. 2335; Pub. L. 100–418, title I, § 1214(h)(2), Aug. 23, 1988, 102 Stat. 1157; Pub. L. 103–182, title VI, § 651, Dec. 8, 1993, 107 Stat. 2209; Pub. L. 104–295, § 3(a)(8), (12), Oct. 11, 1996, 110 Stat. 3516; Pub. L. 114–125, title IX, § 901(c), Feb. 24, 2016, 130 Stat. 223; Pub. L. 119–21, title VII, § 70531(a)(1), (b)(1), (2), July 4, 2025, 139 Stat. 283.)