

Customs charges shall be made payable to the United States Customs Service.

(e) Any person who pays by check any duties, taxes, fees or other charges or obligations due the Customs Service which are not guaranteed by a Customs bond shall be assessed a charge of \$30.00 for each check which is returned unpaid by a financial institution for any reason, except the charge will not be assessed if it is shown that the maker of the check was not at fault in connection with the return of the check. This charge shall be in addition to any unpaid duties, taxes and other charges.

[28 FR 14808, Dec. 31, 1963, as amended by T.D. 67-134, 32 FR 8025, June 3, 1967; T.D. 73-103, 38 FR 9490, Apr. 17, 1973; T.D. 82-134, 47 FR 32419, July 27, 1982; T.D. 84-42, 49 FR 5607, Feb. 14, 1984; T.D. 84-213, 49 FR 41170, Oct. 19, 1984; T.D. 85-92, 50 FR 21433, May 24, 1985; T.D. 87-25, 52 FR 5081, Feb. 19, 1987; T.D. 89-104, 54 FR 50496, Dec. 7, 1989; T.D. 92-57, 57 FR 26775, June 16, 1992; T.D. 92-73, 57 FR 35459, Aug. 10, 1992; T.D. 95-77, 60 FR 50011, Sept. 27, 1995]

**§24.2 Persons authorized to receive Customs collections.**

Port directors, Customs cashiers, Customs inspectors, Customs dock tellers, and such other officers and employees as the port director shall designate shall receive Customs collections.

**§24.3 Bills and accounts; receipts.**

(a) Any bill or account for money due the United States shall be rendered by an authorized Customs officer or employee on an official form.

(b) A receipt for the payment of estimated Customs duties shall be provided a payer at the time of payment if he furnishes with his payment an additional copy of the documentation submitted in support of the payment. The appropriate Customs official shall validate the additional copy as paid and return it to the payer. Otherwise, a copy of the document filed by the payer and the payer's cancelled check shall constitute evidence of payment.

(c) A copy of a Customs bill validated as paid will not normally be provided a payer. If a bill is paid by check, the copy of the Customs bill identified as "Payer's Copy" and the payer's cancelled check shall constitute evidence of such payment to Customs. Should a

payer desire evidence of receipt, both the "U.S. Customs Service Copy" and the "Payer's Copy" of the bill and, in the case of payments by mail, a stamped, self-addressed envelope, shall be submitted. The "Payer's Copy" of the bill shall then be marked paid by the appropriate Customs official and returned to the payer.

(d) Every payment which is not made in person shall be accompanied by the original bill or by a communication containing sufficient information to identify the account or accounts to which it is to be applied.

(e) All other bills for duties, taxes, or other charges are due and payable upon the bill date appearing on the bill. A bill for increased or additional duties determined to be due upon a liquidation or reliquidation is due 15 days from the date of such liquidation or reliquidation.

[28 FR 14808, Dec. 31, 1963, as amended by T.D. 74-73, 39 FR 7782, Feb. 28, 1974; T.D. 79-221, 44 FR 46813, Aug. 9, 1979; T.D. 86-178, 51 FR 34959, Oct. 1, 1986]

**§24.3a Interest charges on certain bills; notice to principal and surety.**

(a) *Due date of Customs bills.* Customs bills for Supplemental duties (additional duties assessed upon liquidation or reliquidation), reimbursable services (such as provided for in §§24.16 and 24.17), and miscellaneous amounts (bills other than duties, taxes, reimbursable services, liquidated damages, fines, and penalties) shall be due as provided for in §24.3(e).

(b) *Assessment of interest charges—(1) Bills for reimbursable services and miscellaneous amounts.* If payment is not received by Customs on or before the late payment date appearing on the bill, interest charges will be assessed upon the delinquent principal amount of the bill. The late payment date is the date 30 calendar days after the interest computation date. The interest computation date is the date from which interest is calculated and is initially the bill date.

(2) *Bills for supplemental duties.* The due date for increased or additional duties, determined to be due upon a liquidation or reliquidation, is 15 days from the date of such liquidation or reliquidation. If such duties are not paid

within 30 days after their due date (the 45th day), they shall be considered delinquent and bear interest from the due date.

(c) *Interest rate and applicability.* (1) The percentage rate of interest to be charged on such bills will be based upon the semiannual rate(s) established under sections 6621 and 6622 of the Internal Revenue Code of 1954 (26 U.S.C. 6621, 6622). The current rate of interest will appear on the Customs bill and may be obtained from the IRS or the Customs Accounting Services, Indianapolis, Indiana. Customs will also publish the current interest rate in the Customs Bulletin and FEDERAL REGISTER on a semiannual basis.

(2) The percentage rate of interest applied to an overdue bill will be adjusted as necessary to reflect any change in the annual rate of interest.

(3) Interest on overdue bills will be assessed on the delinquent principal amount by 30-day periods. No interest charge will be assessed for the 30-day period in which the payment is actually received at the "Send Payment To" location designated on the bill.

(4) In the case of any late payment, the payment received will first be applied to the interest charge on the delinquent principal amount and then to payment of the delinquent principal amount.

(5) The date to be used in crediting the payment is the date on which the payment is received by Customs.

(d) *Notice*—(1) *Principal.* The principal shall be notified at the time of the initial billing, and every 30 days after the due date until the bill is paid or otherwise closed. The following elements will normally appear on the bill:

- (i) Principal amount due;
- (ii) Interest computation date;
- (iii) Late payment date;
- (iv) Accrual of interest charges if payment is not received by the late payment date;
- (v) Applicable current interest rate;
- (vi) Amount of interest owed;
- (vii) Customs office where requests for administrative adjustments due to billing errors may be addressed; and
- (viii) Transaction identification (e.g., entry number, reimbursable assignment number).

(2) *Surety.* (i) Customs will report outstanding bills on a Formal Demand on Surety for Payment of Delinquent Amounts Due, for bills more than 30 days past due (approximately 60 days after bill due date), and every month thereafter until the bill is paid or otherwise closed. The following elements will normally appear on the report:

- (A) Principal amount due;
  - (B) Interest computation date;
  - (C) Late payment date;
  - (D) Accrual of interest charges if payment is not received by the late payment date;
  - (E) Applicable current interest rate;
  - (F) Amount of interest owed;
  - (G) Principal's name and address;
  - (H) Customs office where requests for administrative adjustments due to billing errors may be addressed; and
  - (I) Transaction identification (e.g., entry number, reimbursable assignment number).
- (ii) Upon the written request of a surety, Customs will provide the surety a notice containing the billing information at the time of the initial billing to its principal.

[T.D. 86-178, 51 FR 34958, Oct. 1, 1986]

**§24.4 Optional method for payment of estimated import taxes on alcoholic beverages upon entry, or withdrawal from warehouse, for consumption.**

(a) *Application to defer.* An importer, including a transferee of alcoholic beverages in a Customs bonded warehouse who wishes to pay on a semi-monthly basis the estimated import taxes on alcoholic beverages entered, or withdrawn from warehouse, for consumption by him during such a period may apply by letter to the director of each port at which he wishes to defer payment. If the importer desires the additional privilege of depositing estimated tax payments on an extended deferred basis, it must be specifically requested. An importer who receives approval from a port director to defer such payments may, however, continue to pay the estimated import taxes due at the time of entry, or withdrawal from warehouse, for consumption.

(b) *Deferred payment periods.* A period shall commence on October 24 and run through October 31, 1965; thereafter the