

**TITLE 19 - CUSTOMS DUTIES**  
**CHAPTER 4 - TARIFF ACT OF 1930**  
**SUBTITLE III - ADMINISTRATIVE PROVISIONS**  
**Part III - Ascertainment, Collection, and Recovery of Duties**

**§ 1503. Dutiable value**

Except as provided in section 1520 (c)<sup>1</sup> of this title (relating to reliquidations on the basis of authorized corrections of errors) or section 1562 of this title (relating to withdrawal from manipulating warehouses), the basis for the assessment of duties on imported merchandise subject to ad valorem rates of duty or rates based upon or regulated in any manner by the value of the merchandise, shall be the appraised value determined upon liquidation, in accordance with section 1500 of this title or any adjustment thereof made pursuant to section 1501 of this title. Provided, however, That if reliquidation is required pursuant to a final judgment or order of the United States Court of International Trade which includes a reappraisal of imported merchandise, the basis for such assessment shall be the final appraised value determined by such court.

**Footnotes**

<sup>1</sup> See References in Text note below.

(June 17, 1930, ch. 497, title IV, § 503, 46 Stat. 731; Aug. 8, 1953, ch. 397, § 18(d), 67 Stat. 518; Pub. L. 91–271, title II, § 206, June 2, 1970, 84 Stat. 284; Pub. L. 96–417, title VI, § 601(4), Oct. 10, 1980, 94 Stat. 1744.)

**References in Text**

Section 1520 (c) of this title, referred to in text, was repealed by Pub. L. 108–429, title II, § 2105, Dec. 3, 2004, 118 Stat. 2598.

**Prior Provisions**

Provisions somewhat similar to those in subsecs. (a) and (b) were contained in act Sept. 21, 1922, ch. 356, title IV, § 503, 42 Stat. 967. Provisions similar to former subsec. (b) relating to entries pending reappraisal were contained in act Sept. 21, 1922, ch. 356, title IV, § 489, 42 Stat. 962. Both of the acts of 1922 were in part superseded by act June 17, 1930, comprising this section, and repealed by section 651(a)(1) of the 1930 act.

A provision for assessment of duty on merchandise of different values when invoiced at an average price, was contained in R.S. § 2910, prior to repeal by act Sept. 21, 1922, ch. 356, title IV, § 642, 42 Stat. 989.

**Amendments**

1980—Pub. L. 96–417 redesignated the United States Customs Court as the United States Court of International Trade.

1970—Pub. L. 91–271 substituted provisions that, except as provided in section 1520 (c) or 1562 of this title, the basis for the assessment of duties on imported merchandise be the appraised value determined upon liquidation, in accordance with section 1500 of this title or any adjustment thereof pursuant to section 1501 of this title, and be the final appraised value where reliquidation is required pursuant to a final judgment or order of the United States Customs Court, for provisions that, except as provided in section 1562 of this title, the basis for the assessment of duties on imported merchandise subject to ad valorem rates of duty be the final appraised value, and provisions that for the purpose of determining the rate of duty assessed upon any merchandise when the rate is based upon or regulated in any manner by the value of the merchandise, the final appraised value, except as provided in section 1562 of this title, be taken as the value of merchandise.

1953—Subsec. (a). Act Aug. 8, 1953, struck out “and in subdivision (b) of this section” after reference to section 1562 of this title, “the entered value or” after “shall be”, and “whichever is higher” at the end.

Subsecs. (b), (c). Act Aug. 8, 1953, redesignated subsec. (c) as (b). Former subsec. (b), which related to entries pending reappraisal, was repealed by act Aug. 8, 1953.

*NB: This unofficial compilation of the U.S. Code is current as of Jan. 5, 2009 (see <http://www.law.cornell.edu/uscode/uscpri.html>).*

### **Effective Date of 1980 Amendment**

Amendment by Pub. L. 96–417 effective Nov. 1, 1980, and applicable with respect to civil actions pending on or commenced on or after such date, see section 701(a) of Pub. L. 96–417, set out as a note under section 251 of Title 28, Judiciary and Judicial Procedure.

### **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.

### **Effective Date of 1953 Amendment; Savings Provision**

Amendment by act Aug. 8, 1953, effective on and after the thirtieth day following Aug. 8, 1953, and savings provision, see notes set out under section 1304 of this title.