

**DEPARTMENT OF HOMELAND SECURITY
U.S. CUSTOMS AND BORDER PROTECTION**

CUSTOMS BROKERS USER FEE PAYMENT FOR 2010

AGENCY: Customs and Border Protection, Department of Homeland Security.

ACTION: General Notice.

SUMMARY: This document provides notice to customs brokers that the annual fee of \$138 that is assessed for each permit held by a broker, whether it may be an individual, partnership, association, or corporation, is due by January 25, 2010. Customs and Border Protection (CBP) announces this date of payment for 2010 in accordance with the Tax Reform Act of 1986.

DATES: Payment of the 2010 Customs Broker User Fee is due Monday, January 25, 2010.

FOR FURTHER INFORMATION CONTACT: Russell Morris, Broker Compliance Branch, Trade Policy and Programs, Office of International Trade, (202) 863-6543.

SUPPLEMENTARY INFORMATION:

Background

CBP Dec. 07-01 amended section 111.96 of title 19 of the Code of Federal Regulations (19 CFR 111.96) pursuant to the amendment of section 13031 of the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 (19 U.S.C. 58c) by section 892 of the American Jobs Creation Act of 2004, to establish that effective April 1, 2007, an annual user fee of \$138 is to be assessed for each customs broker permit and national permit held by an individual, partnership, association, or corporation.

Customs and Border Protection (CBP) regulations provide that this fee is payable for each calendar year in each broker district where the broker was issued a permit to do business by the due date which is published in the **Federal Register** annually. See 19 CFR 24.22(h) and (i)(9). Broker districts are defined in the General Notice entitled, "Geographical Boundaries of Customs Brokerage, Cartage and Lighterage Districts" published in the **Federal Register** as T.D. 00-18 on March 15, 2000 (65 FR 14011).

Section 1893 of the Tax Reform Act of 1986 (Pub. L. 99-514) provides that notices of the date on which the payment is due for each broker permit shall be published by the Secretary of the Treasury in the **Federal Register** by no later than 60 days before such due date. Please note that section 403 of the Homeland Security Act of 2002, 6 U.S.C. 101 *et seq.*, (Pub. L. 107-296) and

Treasury Department Order No. 100-16 (see Appendix to 19 CFR Part 0) delegated general authority vested in the Secretary of the Treasury over customs revenue functions (with certain specified exceptions) to the Secretary of Homeland Security.

This document notifies customs brokers that for calendar year 2010, the due date for payment of the user fee is January 25, 2010.

Dated: November 3, 2009

Daniel Baldwin
Assistant Commissioner
Office of International Trade

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