

**§ 5559. Determinations**

Whenever the Secretary is required or authorized, in this chapter, to make or verify any quantitative determination, such determination or verification may be made by actual count, weight, or measurement, or by the application of statistical methods, or by other means, under such regulations as the Secretary may prescribe.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1396; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

**§ 5560. Other provisions applicable**

All provision of subtitle F, insofar as applicable and not inconsistent with the provisions of this subtitle, are hereby extended to and made a part of this subtitle.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1396.)

PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in prior section 5557, act Aug. 16, 1954, ch. 736, 68A Stat. 681, prior to the general revision of this chapter by Pub. L. 85-859.

**§ 5561. Exemptions to meet the requirements of the national defense**

The Secretary may temporarily exempt proprietors of distilled spirits plants from any provision of the internal revenue laws relating to distilled spirits, except those requiring payment of the tax thereon, whenever in his judgment it may seem expedient to do so to meet the requirements of the national defense. Whenever the Secretary shall exercise the authority conferred by this section he may prescribe such regulations as may be necessary to accomplish the purpose which caused him to grant the exemption.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1397; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in prior section 5217(b), act Aug. 16, 1954, ch. 736, 68A Stat. 641, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

**§ 5562. Exemptions from certain requirements in cases of disaster**

Whenever the Secretary finds that it is necessary or desirable, by reason of disaster, to waive provisions of internal revenue law with regard to distilled spirits, he may temporarily exempt proprietors of distilled spirits plants from any provision of the internal revenue laws relating to distilled spirits, except those requiring payment of the tax thereon, to the extent he may deem necessary or desirable.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1397; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in prior section 5215, act Aug. 16, 1954, ch. 736, 68A Stat. 640, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

**Subchapter J—Penalties, Seizures, and Forfeitures Relating to Liquors**

Part I.

- I. Penalty, seizure, and forfeiture provisions applicable to distilling, rectifying, and distilled and rectified products.
- II. Penalty and forfeiture provisions applicable to wine and wine production.
- III. Penalty, seizure, and forfeiture provisions applicable to beer and brewing.
- IV. Penalty, seizure, and forfeiture provisions common to liquors.
- [V. Repealed.]

PRIOR PROVISIONS

A prior subchapter J consisted of parts I to V, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11125(b)(19)(B), Aug. 10, 2005, 119 Stat. 1956, struck out item for part V “Penalties applicable to occupational taxes”.

**PART I—PENALTY, SEIZURE, AND FORFEITURE PROVISIONS APPLICABLE TO DISTILLING, RECTIFYING, AND DISTILLED AND RECTIFIED PRODUCTS**

Sec.

- 5601. Criminal penalties.
- 5602. Penalty for tax fraud by distiller.
- 5603. Penalty relating to records, returns, and reports.<sup>1</sup>
- 5604. Penalties relating to marks, brands, and containers.
- 5605. Penalty relating to return of materials used in the manufacture of distilled spirits, or from which distilled spirits may be recovered.
- 5606. Penalty relating to containers of distilled spirits.
- 5607. Penalty and forfeiture for unlawful use, recovery, or concealment of denatured distilled spirits, or articles.
- 5608. Penalty and forfeiture for fraudulent claims for export drawback or unlawful relanding.
- 5609. Destruction of unregistered stills, distilling apparatus, equipment, and materials.
- 5610. Disposal of forfeited equipment and material for distilling.
- 5611. Release of distillery before judgment.
- 5612. Forfeiture of taxpaid distilled spirits remaining on bonded premises.
- 5613. Forfeiture of distilled spirits not closed, marked, or branded as required by law.
- 5614. Burden of proof in cases of seizure of spirits.
- 5615. Property subject to forfeiture.

PRIOR PROVISIONS

A prior part I consisted of sections 5601 to 5650, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

<sup>1</sup> So in original. Does not conform to section catchline.