

PRIOR PROVISIONS

A prior section 5556, act Aug. 16, 1954, ch. 736, 68A Stat. 681, authorized the Secretary to prescribe regulations, prior to the general revision of this chapter by Pub. L. 85-859.

For application to vinegar plants of regulatory provisions of prior section 5556, see also section 5505(h) of this title.

AMENDMENTS

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

APPLICABILITY OF RULES AND REGULATIONS

Pub. L. 85-859, title II, §210(e), Sept. 2, 1958, 72 Stat. 1435, provided that: “Until regulations are promulgated under any provision of this title [enacting sections 5849, 5854, 5855, and 7608 of this title, amending this chapter, chapter 52 of this title and sections 5801, 5811, 5814, 5821, 5843, 5848, 5851, 6071, 6207, 6422, 7214, 7272, 7301, 7324 to 7326, 7609, 7652 and 7655 of this title, and enacting notes set out under sections 5001, 5006, 5025, 5064, 5175, 5304 and 5601 of this title] which depends for its application upon the promulgation of regulations (or which is to be applied in such manner as may be prescribed by regulations) all instructions, rules, or regulations which are in effect immediately prior to the effective date of such provision shall, to the extent such instructions, rules, or regulations could be prescribed as regulations under authority of such provision, be applied as is promulgated as regulations under such provision.”

§ 5557. Officers and agents authorized to investigate, issue search warrants, and prosecute for violations

(a) General

The Secretary shall investigate violations of this subtitle and in any case in which prosecution appears warranted the Secretary shall report the violation to the United States Attorney for the district in which such violation was committed, who is hereby charged with the duty of prosecuting the offenders, subject to the direction of the Attorney General, as in the case of other offenses against the laws of the United States; and the Secretary may swear out warrants before United States magistrate judges or other officers or courts authorized to issue warrants for the apprehension of such offenders, and may, subject to the control of such United States Attorney, conduct the prosecution at the committing trial for the purpose of having the offenders held for the action of a grand jury. Section 3041 of title 18 of the United States Code is hereby made applicable in the enforcement of this subtitle.

(b) Cross reference

For provisions relating to the issuance of search warrants, see the Federal Rules of Criminal Procedure.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1396; amended Pub. L. 90-578, title IV, §402(b)(2), Oct. 17, 1968, 82 Stat. 1118; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 101-650, title III, §321, Dec. 1, 1990, 104 Stat. 5117.)

REFERENCES IN TEXT

The Federal Rules of Criminal Procedure, referred to in subsec. (b), are set out in the Appendix of Title 18, Crimes and Criminal Procedure.

PRIOR PROVISIONS

A prior section 5557, act Aug. 16, 1954, ch. 736, 68A Stat. 681, related to applicability of other provisions,

prior to the general revision of this chapter by Pub. L. 85-859. See section 5560 of this title.

Provisions similar to those comprising this section were contained in prior section 5314, act Aug. 16, 1954, ch. 736, 68A Stat. 659, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1976—Subsec. (a), Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

CHANGE OF NAME

“United States magistrate judges” substituted for “United States magistrates” in subsec. (a) pursuant to section 321 of Pub. L. 101-650, set out as a note under section 631 of Title 28, Judiciary and Judicial Procedure. Previously, “United States magistrates” substituted for “United States commissioners” pursuant to Pub. L. 90-578. See chapter 43 (§631 et seq.) of Title 28.

§ 5558. Authority of enforcement officers

For provisions relating to the authority of internal revenue enforcement officers, see section 7608.

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

§ 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.