

Whoever is guilty of any willful act or omission whereby the United States shall or may be deprived of any lawful duties accruing upon merchandise embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission—

Shall be fined for each offense under this title or imprisoned not more than two years, or both.

Nothing in this section shall be construed to relieve imported merchandise from forfeiture under other provisions of law.

The term “commerce of the United States”, as used in this section, shall not include commerce with the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, or Guam.

(June 25, 1948, ch. 645, 62 Stat. 715; June 30, 1955, ch. 258, §2(c), 69 Stat. 242; Pub. L. 103-322, title XXXIII, §§330004(18), 330016(1)(K), Sept. 13, 1994, 108 Stat. 2142, 2147; Pub. L. 104-294, title VI, §604(b)(23), Oct. 11, 1996, 110 Stat. 3508.)

HISTORICAL AND REVISION NOTES

Based on section 1591 of title 19, U.S.C., 1940 ed., Customs Duties (June 17, 1930, ch. 497, title IV, §591, 46 Stat. 750; Aug. 5, 1935, ch. 438, title III, §304(a), 49 Stat. 527).

The reference in the first paragraph to persons aiding, contained in the phrase “or aids,” was omitted as unnecessary as such persons are made principals by section 2 of this title.

Words “upon conviction” before “be fined” were omitted as surplusage since punishment cannot be imposed until conviction is secured.

Enumeration of persons at beginning of section and provision preserving forfeitures where authorized by law were omitted as surplusage.

The fourth paragraph was added to the revised section to make clear the intent of Congress that forfeiture is an additional consequence independent of the criminal punishment.

The final paragraph was added to conform with section 1709 of title 19, U.S.C., 1940 ed.

Changes in phraseology were also made.

AMENDMENTS

1996—Pub. L. 104-294 amended Pub. L. 103-322, §330004(18). See 1994 Amendment note below.

1994—Pub. L. 103-322, §330016(1)(K), substituted “fined under this title” for “fined not more than \$5,000” in third par.

Pub. L. 103-322, §330004(18), as amended by Pub. L. 104-294, §604(b)(23), struck out “Philippine Islands,” before “Virgin Islands” in last par.

1955—Act June 30, 1955, inserted reference to Johnston Island in last par.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-294 effective Sept. 13, 1994, see section 604(d) of Pub. L. 104-294, set out as a note under section 13 of this title.

EFFECTIVE DATE OF 1955 AMENDMENT

Amendment by act June 30, 1955, effective July 1, 1955, see section 2(d) of act June 30, 1955, set out as a note under section 1401 of Title 19, Customs Duties.

§ 543. Entry of goods for less than legal duty

Whoever, being an officer of the revenue, knowingly admits to entry, any goods, wares, or merchandise, upon payment of less than the amount of duty legally due, shall be fined under this title or imprisoned not more than two years, or both, and removed from office.

(June 25, 1948, ch. 645, 62 Stat. 716; Pub. L. 103-322, title XXXIII, §330016(1)(K), Sept. 13, 1994, 108 Stat. 2147.)

HISTORICAL AND REVISION NOTES

Based on title 18, U.S.C., 1940 ed., §125 (Mar. 4, 1909, ch. 321, §68, 35 Stat. 1101).

Reference to persons aiding, contained in words “or aid in admitting,” was omitted as unnecessary as such persons are made principals by section 2 of this title.

Changes were made in phraseology.

AMENDMENTS

1994—Pub. L. 103-322 substituted “fined under this title” for “fined not more than \$5,000”.

§ 544. Relanding of goods

If any merchandise entered or withdrawn for exportation without payment of the duties thereon, or with intent to obtain a drawback of the duties paid, or of any other allowances given by law on the exportation thereof, is relanded at any place in the United States without entry having been made, such merchandise shall be considered as having been imported into the United States contrary to law, and each person concerned shall be fined under this title or imprisoned not more than two years, or both; and such merchandise shall be forfeited.

The term “any place in the United States”, as used in this section, shall not include the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, or Guam.

(June 25, 1948, ch. 645, 62 Stat. 716; June 30, 1955, ch. 258, §2(c), 69 Stat. 242; Pub. L. 103-322, title XXXIII, §§330004(18), 330016(1)(K), Sept. 13, 1994, 108 Stat. 2142, 2147; Pub. L. 104-294, title VI, §604(b)(23), Oct. 11, 1996, 110 Stat. 3508.)

HISTORICAL AND REVISION NOTES

Based on section 1589 of title 19, U.S.C., 1940 ed., Customs Duties (June 17, 1930, ch. 497, title IV, §589, 46 Stat. 750).

The final paragraph was added to conform with section 1709 of title 19, U.S.C., 1940 ed.

Minor changes were made in phraseology.

AMENDMENTS

1996—Pub. L. 104-294 amended Pub. L. 103-322, §330004(18). See 1994 Amendment note below.

1994—Pub. L. 103-322, §330016(1)(K), substituted “fined under this title” for “fined not more than \$5,000” in first par.

Pub. L. 103-322, §330004(18), as amended by Pub. L. 104-294, §604(b)(23), struck out “Philippine Islands,” before “Virgin Islands” in last par.

1955—Act June 30, 1955, inserted reference to Johnston Island in last par.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-294 effective Sept. 13, 1994, see section 604(d) of Pub. L. 104-294, set out as a note under section 13 of this title.

EFFECTIVE DATE OF 1955 AMENDMENT

Amendment by act June 30, 1955, effective July 1, 1955, see section 2(d) of act June 30, 1955, set out as a note under section 1401 of Title 19, Customs Duties.

§ 545. Smuggling goods into the United States

Whoever knowingly and willfully, with intent to defraud the United States, smuggles, or clan-