

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.

(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.