

(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. 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- [V. Repealed.]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.¹
- 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.

¹ So in original. Does not conform to section catchline.

AMENDMENTS

1984—Pub. L. 98-369, div. A, title IV, §454(c)(11)(B), (12)(C), July 18, 1984, 98 Stat. 822, struck out “stamps,” in item 5604, and substituted “closed” for “stamped” in item 5613.

§ 5601. Criminal penalties

(a) Offenses

Any person who—

(1) Unregistered stills

has in his possession or custody, or under his control, any still or distilling apparatus set up which is not registered, as required by section 5179(a); or

(2) Failure to file application

engages in the business of a distiller or processor without having filed application for and received notice of registration, as required by section 5171(c); or

(3) False or fraudulent application

engages, or intends to engage, in the business of distiller, warehouseman, or processor of distilled spirits, and files a false or fraudulent application under section 5171; or

(4) Failure or refusal of distiller, warehouseman, or processor to give bond

carries on the business of a distiller, warehouseman, or processor without having given bond as required by law; or

(5) False, forged, or fraudulent bond

engages, or intends to engage, in the business of distiller, warehouseman, or processor of distilled spirits, and gives any false, forged, or fraudulent bond, under subchapter B; or

(6) Distilling on prohibited premises

uses, or possesses with intent to use, any still, boiler, or other utensil for the purpose of producing distilled spirits, or aids or assists therein, or causes or procures the same to be done, in any dwelling house, or in any shed, yard, or inclosure connected with such dwelling house (except as authorized under section 5178(a)(1)(C)), or on board any vessel or boat, or on any premises where beer or wine is made or produced, or where liquors of any description are retailed, or on premises where any other business is carried on (except when authorized under section 5178(b)); or

(7) Unlawful production, removal, or use of material fit for production of distilled spirits

except as otherwise provided in this chapter, makes or ferments mash, wort, or wash, fit for distillation or for the production of distilled spirits, in any building or on any premises other than the designated premises of a distilled spirits plant lawfully qualified to produce distilled spirits, or removes, without authorization by the Secretary, any mash, wort, or wash, so made or fermented, from the designated premises of such lawfully qualified plant before being distilled; or

(8) Unlawful production of distilled spirits

not being a distiller authorized by law to produce distilled spirits, produces distilled spirits by distillation or any other process