

§ 7270. Insurance policies

Any person who fails to comply with the requirements of section 4374 (relating to liability for tax on policies issued by foreign insurers), with intent to evade the tax shall, in addition to other penalties provided therefor, pay a fine of double the amount of the tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 865; Pub. L. 94-455, title XIX, §1904(b)(5)(A), Oct. 4, 1976, 90 Stat. 1815.)

AMENDMENTS

1976—Pub. L. 94-455 substituted “liability for tax on policies issued by foreign insurers” for “the affixing of stamps on insurance policies, etc.”.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

§ 7271. Penalties for offenses relating to stamps

Any person who with respect to any tax payable by stamps—

(1) Failure to attach or cancel stamps, etc.

Fails to comply with rules or regulations prescribed pursuant to section 6804 (relating to attachment, cancellation, etc., of stamps), unless such failure is shown to be due to reasonable cause and not willful neglect; or

(2) Instruments

Makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, any instrument, document, or paper of any kind or description whatsoever without the full amount of tax thereon being duly paid; or

(3) Disposal and receipt of stamped packages

In the case of any container which is stamped, branded, or marked (whether or not under authority of law) in such manner as to show that the provisions of the internal revenue laws with respect to the contents or intended contents thereof have been complied with, and which is empty or contains any contents other than contents therein when the container was lawfully stamped, branded, or marked—

(A) Transfers or receives (whether by sale, gift, or otherwise) such container knowing it to be empty or to contain such other contents; or

(B) Stamps, brands, or marks such container, or otherwise produces such as stamped, branded, or marked container, knowing it to be empty or to contain such other contents;

shall be liable for each such offense to a penalty of \$50.

(Aug. 16, 1954, ch. 736, 68A Stat. 865; Pub. L. 94-455, title XIX, §1906(a)(41), Oct. 4, 1976, 90 Stat. 1830.)

AMENDMENTS

1976—Pars. (2) to (4). Pub. L. 94-455 redesignated pars. (3) and (4) as (2) and (3), respectively. Former par. (2), which related to persons who manufactured or imported and sold, or offered for sale, or caused to be

manufactured or imported and sold, or offered for sale, any playing card, package, or other article without the full amount of tax being paid, was struck out.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94-455, set out as a note under section 6013 of this title.

§ 7272. Penalty for failure to register or reregister**(a) In general**

Any person (other than persons required to register under subtitle E, or persons engaging in a trade or business on which a special tax is imposed by such subtitle) who fails to register with the Secretary as required by this title or by regulations issued thereunder shall be liable to a penalty of \$50 (\$10,000 in the case of a failure to register or reregister under section 4101).

(b) Cross references

For provisions relating to persons required by this title to register, see sections 4101, 4412, and 7011.

(Aug. 16, 1954, ch. 736, 68A Stat. 866; Pub. L. 85-475, §4(b)(8), June 30, 1958, 72 Stat. 260; Pub. L. 85-859, title II, §204(6), (7), Sept. 2, 1958, 72 Stat. 1429; Pub. L. 89-44, title VI, §601(h), June 21, 1965, 79 Stat. 155; Pub. L. 94-455, title XIX, §§1904(b)(8)(F), 1906(a)(42), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1816, 1830, 1834; Pub. L. 108-357, title VIII, §863(a), Oct. 22, 2004, 118 Stat. 1619; Pub. L. 109-59, title XI, §11164(b)(3), Aug. 10, 2005, 119 Stat. 1975.)

AMENDMENTS

2005—Pub. L. 109-59, §11164(b)(3)(B), inserted “or reregister” after “register” in section catchline.

Subsec. (a). Pub. L. 109-59, §11164(b)(3)(A), inserted “or reregister” after “failure to register”.

2004—Subsec. (a). Pub. L. 108-357 inserted “(\$10,000 in the case of a failure to register under section 4101)” after “\$50”.

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (b). Pub. L. 94-455, §§1904(b)(8)(F), 1906(a)(42), struck out “4722, 4753, 4804(d),” after “4412.”.

1965—Subsec. (b). Pub. L. 89-44 struck out “4455,” after “4412.”.

1958—Subsec. (a). Pub. L. 85-859, §204(6), excluded persons required to register under subtitle E and persons engaging in a trade or business on which a special tax is imposed by such subtitle.

Subsec. (b). Pub. L. 85-859, §204(7), struck out references to sections 5802 and 5841 of this title.

Subsec. (b). Pub. L. 85-475 struck out reference to section 4273.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 applicable to actions, or failures to act, after Aug. 10, 2005, see section 11164(c) of Pub. L. 109-59, set out as a note under section 4101 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to penalties imposed after Dec. 31, 2004, see section 863(e) of Pub. L. 108-357, set out as an Effective Date note under section 6719 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1904(b)(8)(F) of Pub. L. 94-455 effective on first day of first month which begins more