

under penalties of perjury that the consent referred to in subparagraph (A) is accurate, remains in effect, and has not been withdrawn.

The Secretary may provide by regulation for the submission of certifications under this section in electronic form if, prior to the entry of any cigarettes or smokeless tobacco products into the United States, the person required to provide such certifications submits to the Secretary a written statement, signed under penalties of perjury, verifying the accuracy and completeness of all information contained in such electronic submissions.

(d) State access to customs certifications

A State, through its Attorney General, shall be entitled to obtain copies of any certification required under subsection (c) directly—

(1) upon request to the agency of the United States responsible for collecting such certification; or

(2) upon request to the importer, manufacturer, or authorized official of such importer or manufacturer.

(June 17, 1930, ch. 497, title VIII, § 802, as added Pub. L. 106-476, title IV, § 4004(a), Nov. 9, 2000, 114 Stat. 2178; amended Pub. L. 109-432, div. C, title IV, § 401(b), (c), (e)(1), (2), (4)(B), Dec. 20, 2006, 120 Stat. 3048, 3049.)

REFERENCES IN TEXT

The Harmonized Tariff Schedule of the United States, referred to in subsec. (b)(1), is not set out in the Code. See Publication of Harmonized Tariff Schedule note set out under section 1202 of this title.

The Trademark Act of 1946, referred to in subsec. (b), is act July 5, 1946, ch. 540, 60 Stat. 427, as amended, also popularly known as the Lanham Act. Title I of the Act is classified generally to subchapter I (§1051 et seq.) of chapter 22 of Title 15, Commerce and Trade. For complete classification of this Act to the Code, see Short Title note set out under section 1051 of Title 15 and Tables.

Sections 1333 and 4402 of title 15, referred to in subsecs. (a)(3) and (c)(2)(B), were amended by Pub. L. 111-31, div. A, title II, § 201(a), 202(b), 204(a), 205(a), 206, June 22, 2009, 123 Stat. 1842, 1845, 1846, 1848, 1849, and, as so amended, sections 1333(c) and 4402(d) no longer relate to the Federal Trade Commission's approval of a rotation plan.

CODIFICATION

Another section 802 of act June 17, 1930, is classified to section 1683 of this title.

AMENDMENTS

2006—Pub. L. 109-432, § 401(e)(4)(B), inserted “and smokeless tobacco products” after “cigarettes” in section catchline.

Subsec. (a). Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in introductory provisions.

Subsec. (a)(1). Pub. L. 109-432, § 401(e)(2)(A)(i), inserted “or section 4403 of title 15, as the case may be” after “section 1335a of title 15”.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in two places.

Subsec. (a)(2). Pub. L. 109-432, § 401(e)(2)(A)(ii), inserted “or section 4402 of title 15, as the case may be,” after “section 1333 of title 15” in introductory provisions.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in subpars. (A) and (B).

Subsec. (a)(3). Pub. L. 109-432, § 401(e)(2)(A)(iii), inserted “or section 4402(d) of title 15, as the case may be” after “section 1333(c) of title 15”.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in two places.

Subsec. (a)(4). Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” wherever appearing.

Subsec. (b). Pub. L. 109-432, § 401(e)(1), which directed insertion of “or smokeless tobacco products” after “cigarettes” wherever appearing, was executed by making the insertion after “Cigarettes” in introductory provisions, to reflect the probable intent of Congress.

Subsec. (b)(1). Pub. L. 109-432, § 401(e)(2)(B)(i), inserted “or smokeless tobacco products” after “cigarettes” in heading.

Pub. L. 109-432, § 401(e)(1), which directed insertion of “or smokeless tobacco products” after “cigarettes” wherever appearing, was executed by making the insertion after “Cigarettes” in subsec. (b)(1), to reflect the probable intent of Congress.

Pub. L. 109-432, § 401(b), inserted at end “The preceding sentence shall not apply to any cigarettes or smokeless tobacco products sold in connection with a delivery sale.”

Subsec. (b)(2), (3). Pub. L. 109-432, § 401(e)(2)(B)(ii), inserted “or smokeless tobacco products” after “Cigarettes” in heading.

Pub. L. 109-432, § 401(e)(1), which directed insertion of “or smokeless tobacco products” after “cigarettes” wherever appearing, was executed by making the insertion after “Cigarettes” and “cigarettes” wherever appearing, to reflect the probable intent of Congress.

Subsec. (c). Pub. L. 109-432, § 401(e)(2)(C)(i), inserted “or smokeless tobacco product” after “cigarette” in heading.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in introductory and concluding provisions.

Subsec. (c)(1). Pub. L. 109-432, § 401(e)(2)(C)(ii), inserted “or section 4403 of title 15, as the case may be” after “section 1335a of title 15”.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in two places.

Subsec. (c)(2)(A). Pub. L. 109-432, § 401(e)(2)(C)(iii), inserted “or section 4402 of title 15, as the case may be,” after “section 1333 of title 15” in introductory provisions.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” in cls. (i) and (ii).

Subsec. (c)(2)(B). Pub. L. 109-432, § 401(e)(2)(C)(iv), inserted “or section 4402(d) of title 15, as the case may be” after “section 1333(c) of title 15”.

Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes”.

Subsec. (c)(3)(A). Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes” wherever appearing.

Subsec. (d). Pub. L. 109-432, § 401(c), added subsec. (d).

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable with respect to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after Dec. 20, 2006, see section 401(g) of Pub. L. 109-432, set out as a note under section 1681 of this title.

EFFECTIVE DATE

Section effective 30 days after Nov. 9, 2000, see section 4004(b) of Pub. L. 106-476, set out as a note under section 1681 of this title.

§ 1681b. Enforcement

(a) Civil penalty

Any person who violates a provision of section 1681a of this title shall, in addition to the tax and any other penalty provided by law, be liable for a civil penalty for each violation equal to the greater of \$1,000 or 5 times the amount of the tax imposed by chapter 52 of the Internal Reve-

nue Code of 1986 on all cigarettes or smokeless tobacco products that are the subject of such violation.

(b) Forfeitures

Any tobacco product, cigarette papers, or tube, or any smokeless tobacco product, that was imported into the United States or is sought to be imported into the United States in violation of, or without meeting the requirements of, section 1681a of this title shall be forfeited to the United States, or to any State in which such tobacco product, cigarette papers, or tube is found. Notwithstanding any other provision of law, any product forfeited to the United States, or to any State, pursuant to this subtitle shall be destroyed.

(June 17, 1930, ch. 497, title VIII, § 803, as added Pub. L. 106-476, title IV, § 4004(a), Nov. 9, 2000, 114 Stat. 2180; amended Pub. L. 109-432, div. C, title IV, § 401(d), (e)(1), (3), Dec. 20, 2006, 120 Stat. 3048, 3049.)

REFERENCES IN TEXT

Chapter 52 of the Internal Revenue Code of 1986, referred to in subsec. (a), is classified to section 5701 et seq. of Title 26, Internal Revenue Code.

CODIFICATION

Another section 803 of act June 17, 1930, is classified to section 1683a of this title.

AMENDMENTS

2006—Subsec. (a). Pub. L. 109-432, § 401(e)(1), inserted “or smokeless tobacco products” after “cigarettes”.

Subsec. (b). Pub. L. 109-432, § 401(d), (e)(3), in first sentence, inserted “, or any smokeless tobacco product,” before “that was imported” and “, or to any State in which such tobacco product, cigarette papers, or tube is found” before period at end and, in second sentence, inserted “, or to any State,” after “United States”.

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable with respect to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after Dec. 20, 2006, see section 401(g) of Pub. L. 109-432, set out as a note under section 1681 of this title.

EFFECTIVE DATE

Section effective 30 days after Nov. 9, 2000, see section 4004(b) of Pub. L. 106-476, set out as a note under section 1681 of this title.

SUBTITLE VI—SOFTWARE LUMBER

CODIFICATION

Subtitle is comprised of title VIII of act June 17, 1930, as added by Pub. L. 110-246, title III, § 3301(a), June 18, 2008, 122 Stat. 1844. Another title VIII of act June 17, 1930, was added by Pub. L. 106-476, title IV, § 4004(a), Nov. 9, 2000, 114 Stat. 2178, and is classified to subtitle V (§ 1681 et seq.) of this chapter.

§ 1683. Definitions

In this subtitle:

(1) Appropriate congressional committees

The term “appropriate congressional committees” means the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives.

(2) Country of export

The term “country of export” means the country (including any political subdivision of

the country) from which softwood lumber or a softwood lumber product is exported before entering the United States.

(3) Customs laws of the United States

The term “customs laws of the United States” means any law or regulation enforced or administered by U.S. Customs and Border Protection.

(4) Export charges

The term “export charges” means any tax, charge, or other fee collected by the country from which softwood lumber or a softwood lumber product, described in section 1683b(a) of this title, is exported pursuant to an international agreement entered into by that country and the United States.

(5) Export price

(A) In general

The term “export price” means one of the following:

(i) In the case of softwood lumber or a softwood lumber product that has undergone only primary processing, the value that would be determined F.O.B. at the facility where the product underwent the last primary processing before export.

(ii)(I) In the case of softwood lumber or a softwood lumber product described in subclause (II), the value that would be determined F.O.B. at the facility where the lumber or product underwent the last primary processing.

(II) Softwood lumber or a softwood lumber product described in this subclause is lumber or a product that underwent the last remanufacturing before export by a manufacturer who—

(aa) does not hold tenure rights provided by the country of export;

(bb) did not acquire standing timber directly from the country of export; and

(cc) is not related to the person who holds tenure rights or acquired standing timber directly from the country of export.

(iii)(I) In the case of softwood lumber or a softwood lumber product described in subclause (II), the value that would be determined F.O.B. at the facility where the product underwent the last processing before export.

(II) Softwood lumber or a softwood lumber product described in this subclause is lumber or a product that undergoes the last remanufacturing before export by a manufacturer who—

(aa) holds tenure rights provided by the country of export;

(bb) acquired standing timber directly from the country of export; or

(cc) is related to a person who holds tenure rights or acquired standing timber directly from the country of export.

(B) Related persons

For purposes of this paragraph, a person is related to another person if—

(i) the person bears a relationship to such other person described in section 152(a) of title 26;