

Subsec. (a)(2). Pub. L. 96-39, § 807(a)(53)(B), substituted "section 5205(a)(1)" for "section 5205(a)(1) or (2)" and "section 5205(a)(2)" for "section 5205(a)(3)".

Subsec. (a)(3). Pub. L. 96-39, § 807(a)(53)(C), substituted "section 5205(f)" for "section 5205(g)".

Subsec. (a)(6). Pub. L. 96-39, § 807(a)(53)(D), substituted "section 5205(a)(2)" for "section 5205(a)(3)".

Subsec. (a)(13). Pub. L. 96-39, § 807(a)(53)(E), substituted "section 5205(a)" for "section 5205(a)(2) and (3)".

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

#### EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

### § 5605. Penalty relating to return of materials used in the manufacture of distilled spirits, or from which distilled spirits may be recovered

Any person who willfully violates any provision of section 5291(a), or of any regulation issued pursuant thereto, and any officer, director, or agent of any such person who knowingly participates in such violation, shall be fined not more than \$1,000, or imprisoned not more than 2 years, or both.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1402.)

#### PRIOR PROVISIONS

A prior section 5605, act Aug. 16, 1954, ch. 736, 68A Stat. 684, related to penalty for improper approval of distiller's bond, prior to the general revision of this chapter by Pub. L. 85-859. See section 7214 of this title.

Provisions similar to those comprising this section were contained in prior section 5609, act Aug. 16, 1954, ch. 736, 68A Stat. 685, prior to the general revision of this chapter by Pub. L. 85-859.

### § 5606. Penalty relating to containers of distilled spirits

Whoever violates any provision of section 5301, or of any regulation issued pursuant thereto, or the terms or conditions of any permit issued pursuant to the authorization contained in such section, and any officer, director, or agent of any corporation who knowingly participates in such violation, shall, upon conviction, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, for each such offense.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1402.)

#### PRIOR PROVISIONS

A prior section 5606, act Aug. 16, 1954, ch. 736, 68A Stat. 684, related to penalty and forfeiture for distilling without giving bond, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5601(a)(4), 5602, and 5615(3) of this title.

Provisions similar to those comprising this section were contained in prior section 5641, act Aug. 16, 1954, ch. 736, 68A Stat. 692, prior to the general revision of this chapter by Pub. L. 85-859.

### § 5607. Penalty and forfeiture for unlawful use, recovery, or concealment of denatured distilled spirits, or articles

Any person who—

(1) uses denatured distilled spirits withdrawn free of tax under section 5214(a)(1) in the manufacture of any medicinal preparation or flavoring extract in violation of the provisions of section 5273(b)(1) or knowingly sells, or offers for sale, any such medicinal preparation or flavoring extract in violation of section 5273(b)(2); or

(2) knowingly withdraws any denatured distilled spirits free of tax under section 5214(a)(1) for beverage purposes; or

(3) knowingly sells any denatured distilled spirits withdrawn free of tax under section 5214(a)(1), or any articles containing such denatured distilled spirits, for beverage purposes; or

(4) recovers or attempts to recover by redistillation or by any other process or means (except as authorized in section 5223 or in section 5273(c)) any distilled spirits from any denatured distilled spirits withdrawn free of tax under section 5214(a)(1), or from any articles manufactured therefrom, or knowingly uses, sells, conceals, or otherwise disposes of distilled spirits so recovered or redistilled;

shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both, for each such offense; and all personal property used in connection with his business, together with the buildings and ground constituting the premises on which such unlawful acts are performed or permitted to be performed shall be forfeited to the United States.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1402.)

#### PRIOR PROVISIONS

A prior section 5607, act Aug. 16, 1954, ch. 736, 68A Stat. 684, related to penalty for distilling on prohibited premises, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5505(i) and 5601(a)(6) of this title.

Provisions similar to those comprising this section were contained in prior section 5647, act Aug. 16, 1954, ch. 736, 68A Stat. 693, prior to the general revision of this chapter by Pub. L. 85-859.

### § 5608. Penalty and forfeiture for fraudulent claims for export drawback or unlawful relanding

#### (a) Fraudulent claim for drawback

Every person who fraudulently claims, or seeks, or obtains an allowance of drawback on any distilled spirits, or fraudulently claims any greater allowance or drawback than the tax actually paid or determined thereon, shall forfeit and pay to the Government of the United States triple the amount wrongfully and fraudulently sought to be obtained, and shall be imprisoned not more than 5 years; and every owner, agent, or master of any vessel or other person who knowingly aids or abets in the fraudulent collection or fraudulent attempts to collect any drawback upon, or knowingly aids or permits any fraudulent change in the spirits so shipped, shall be fined not more than \$5,000, or imprisoned not more than 3 years, or both, and the ship or vessel on board of which such shipment was made or pretended to be made shall be forfeited to the United States, whether a conviction of the mas-