

tion 4461<sup>1</sup> and which has been forfeited under any provision of this title shall be destroyed, or otherwise disposed of, in such manner as may be prescribed by the Secretary.

**(b) Firearms**

**For provisions relating to disposal of forfeited firearms, see section 5872(b).**

(Aug. 16, 1954, ch. 736, 68A Stat. 871; Pub. L. 85-859, title II, §204(13), Sept. 2, 1958, 72 Stat. 1429; Pub. L. 89-44, title VI, §601(j), June 21, 1965, 79 Stat. 155; Pub. L. 91-513, title III, §1102(f), Oct. 27, 1970, 84 Stat. 1292; Pub. L. 94-455, title XIX, §§1906(a)(43), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1830, 1834.)

REFERENCES IN TEXT

Sections 4461 and 4462, referred to in subsec. (a), were repealed by Pub. L. 95-600, title V, §521(b), Nov. 6, 1978, 92 Stat. 2884.

AMENDMENTS

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

Subsecs. (b), (c). Pub. L. 94-455, §1906(a)(43), redesignated subsec. (c) as (b) and in subsec. (b) as so redesignated substituted “section 5872(b)” for “section 5862(b)”. Former subsec. (b), relating to narcotic drugs, was repealed. See 1970 Amendment note below.

1970—Subsec. (b). Pub. L. 91-513 struck out subsec. (b) which related to narcotic drugs and which made reference to sections 4714, 4733, and 4745(d) of this title.

1965—Subsec. (a). Pub. L. 89-44 substituted “section 4462” for “section 4462(a)(2)”.

1958—Subsec. (a). Pub. L. 85-859 added subsec. (a).

Subsecs. (b), (c). Pub. L. 85-859 redesignated former pars. (1) and (2) as subsecs. (b) and (c), respectively.

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.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-513 effective first day of seventh calendar month that begins after Oct. 26, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 to take effect in a manner consistent with effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85-859, set out as an Effective Date note under section 5001 of this title.

SAVINGS PROVISION

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as note under sections 171 to 174 of Title 21, Food and Drugs.

**§ 7327. Customs laws applicable**

The provisions of law applicable to the remission or mitigation by the Secretary of forfeitures under the customs laws shall apply to for-

feitures incurred or alleged to have been incurred under the internal revenue laws.

(Aug. 16, 1954, ch. 736, 68A Stat. 871; 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”.

**§ 7328. Cross references**

**(1) For the issuance of certificates of probable cause relieving officers making seizures of responsibility for damages, see 28 U. S. C. 2465.**

**(2) For provisions relating to forfeitures generally in connection with alcohol taxes, see chapter 51.**

**(3) For provisions relating to forfeitures generally in connection with tobacco taxes, see chapter 52.**

**(4) For provisions relating to forfeitures generally in connection with taxes on certain firearms, see chapter 53.**

(Aug. 16, 1954, ch. 736, 68A Stat. 871, §7329; renumbered §7328, Pub. L. 94-455, title XIX, §1904(b)(8)(H)(i), Oct. 4, 1976, 90 Stat. 1816.)

PRIOR PROVISIONS

A prior section 7328, act Aug. 16, 1954, ch. 736, 68A Stat. 871, provided for confiscation of white phosphorus matches exported or attempted to be exported, prior to repeal by Pub. L. 94-455, §1904(b)(8)(H)(i).

A prior section 7329 was renumbered section 7328 of this title.

**Subchapter D—Miscellaneous Penalty and Forfeiture Provisions**

Sec. 7341.	Penalty for sales to evade tax.
7342.	Penalty for refusal to permit entry or examination.
7343.	Definition of term “person”.
7344.	Extended application of penalties relating to officers of the Treasury Department.
7345.	Revocation or denial of passport in case of certain tax delinquencies.

AMENDMENTS

2015—Pub. L. 114-94, div. C, title XXXII, §32101(h), Dec. 4, 2015, 129 Stat. 1733, added item 7345.

**§ 7341. Penalty for sales to evade tax**

**(a) Nonenforceability of contract**

Whenever any person who is liable to pay any tax imposed by this title upon, for, or in respect of, any property sells or causes or allows the same to be sold before such tax is paid, with intent to avoid such tax, or in fraud of the internal revenue laws, any debt contracted in such sale, and any security given therefor, unless the same shall have been bona fide transferred to an innocent holder, shall be void, and the collection thereof shall not be enforced in any court.

**(b) Forfeiture of sum paid on contract**

If such property has been paid for, in whole or in part, the sum so paid shall be deemed forfeited.

**(c) Moiety**

Any person who shall sue for the sum so paid (in an action of debt) shall recover from the seller the amount so paid, one-half to his own use and the other half to the use of the United States.