

1974, see section 3(c) of Pub. L. 93-490, set out as an Effective Date of Repeal note under sections 4831 to 4834 of this title.

**§ 7304. Penalty for fraudulently claiming drawback**

Whenever any person fraudulently claims or seeks to obtain an allowance of drawback on goods, wares, or merchandise on which no internal tax shall have been paid, or fraudulently claims any greater allowance of drawback than the tax actually paid, he shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of \$500, at the election of the Secretary.

(Aug. 16, 1954, ch. 736, 68A Stat. 869; 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”.

PART II—PROVISIONS COMMON TO FORFEITURES

Sec.	
7321.	Authority to seize property subject to forfeiture.
7322.	Delivery of seized personal property to United States marshal.
7323.	Judicial action to enforce forfeiture.
7324.	Special disposition of perishable goods.
7325.	Personal property valued at \$100,000 or less.
[7326.	Repealed.]
7327.	Customs laws applicable.
7328.	Cross references.

AMENDMENTS

2018—Pub. L. 115-141, div. U, title IV, § 401(b)(50), Mar. 23, 2018, 132 Stat. 1205, struck out item 7326 “Disposal of forfeited or abandoned property in special cases”.

1986—Pub. L. 99-514, title XV, § 1566(d), Oct. 22, 1986, 100 Stat. 2763, substituted “\$100,000” for “\$2,500” in item 7325.

1976—Pub. L. 94-455, title XIX, § 1904(b)(8)(H)(ii), Oct. 4, 1976, 90 Stat. 1816, struck out item 7328 “Confiscation of matches exported” and redesignated item 7329 as 7328.

1958—Pub. L. 85-859, title II, § 204(11), Sept. 2, 1958, 72 Stat. 1429, substituted “\$2,500” for “\$1,000” in item 7325.

**§ 7321. Authority to seize property subject to forfeiture**

Any property subject to forfeiture to the United States under any provision of this title may be seized by the Secretary.

(Aug. 16, 1954, ch. 736, 68A Stat. 869; 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”.

**§ 7322. Delivery of seized personal property to United States marshal**

Any forfeitable property which may be seized under the provisions of this title may, at the option of the Secretary, be delivered to the United States marshal of the district, and remain in the care and custody and under the control of such marshal, pending disposal thereof as provided by law.

(Aug. 16, 1954, ch. 736, 68A Stat. 869; 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”.

**§ 7323. Judicial action to enforce forfeiture**

**(a) Nature and venue**

The proceedings to enforce such forfeitures shall be in the nature of a proceeding in rem in the United States District Court for the district where such seizure is made.

**(b) Service of process when property has been returned under bond**

In case bond as provided in section 7324(3) shall have been executed and the property returned before seizure thereof by virtue of process in the proceedings in rem authorized in subsection (a) of this section, the marshal shall give notice of pendency of proceedings in court to the parties executing said bond, by personal service or publication, and in such manner and form as the court may direct, and the court shall thereupon have jurisdiction of said matter and parties in the same manner as if such property had been seized by virtue of the process aforesaid.

**(c) Cost of seizure taxable**

The cost of seizure made before process issues shall be taxable by the court.

(Aug. 16, 1954, ch. 736, 68A Stat. 869.)

**§ 7324. Special disposition of perishable goods**

When any property which is seized under the provisions of section 7301 or section 7302 is liable to perish or become greatly reduced in price or value by keeping, or when it cannot be kept without great expense—

**(1) Application for examination**

The owner thereof, or the United States marshal of the district, may apply to the Secretary to examine it; and

**(2) Appraisal**

If, in the opinion of the Secretary, it shall be necessary that such property should be sold to prevent such waste or expense, the Secretary shall appraise the same; and thereupon

**(3) Return to owner under bond**

The owner shall have such property returned to him upon giving bond in an amount equal to such appraised value to abide the final order, decree, or judgment of the court having cognizance of the case, and to pay the amount of said appraised value to the Secretary, the United States marshal, or otherwise, as may be ordered and directed by the court, which bond shall be filed by the Secretary with the United States attorney for the district in which the proceedings in rem authorized in section 7323 may be commenced.

**(4) Sale in absence of bond**

**(A) Order to sell**

If such owner shall neglect or refuse to give such bond, the Secretary shall issue to