

revision of this chapter by Pub. L. 85-859. See section 5604 of this title.

A prior section 5643, act Aug. 16, 1954, ch. 736, 68A Stat. 692, related to penalty and forfeiture for reuse of stamps or bottles, tampering and unlawful removal, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5601, 5604, 5613, 5615, 5687, 7301 and 7302 of this title.

A prior section 5644, act Aug. 16, 1954, ch. 736, 68A Stat. 693, related to penalty for counterfeiting bottled in bond stamps, prior to the general revision of this chapter by Pub. L. 85-859. See section 5604 of this title.

A prior section 5645, act Aug. 16, 1954, ch. 736, 68A Stat. 693, related to penalty for unlawful affixing, canceling, or issue of stamps by officer, prior to the general revision of this chapter by Pub. L. 85-859. See section 7214 of this title.

A prior section 5646, act Aug. 16, 1954, ch. 736, 68A Stat. 693, related to penalty for evasion of distilled spirits tax, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5647, act Aug. 16, 1954, ch. 736, 68A Stat. 693, related to penalty and forfeiture for unlawful use or concealment of denatured alcohol, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5273, 5601, 5607, and 5615 of this title.

A prior section 5648, act Aug. 16, 1954, ch. 736, 68A Stat. 694, related to penalty and forfeiture for fraudulent claims for export drawback or unlawful relanding, prior to the general revision of this chapter by Pub. L. 85-859. See section 5608 of this title.

A prior section 5649, act Aug. 16, 1954, ch. 736, 68A Stat. 694, related to burden of proof in cases of seizure of spirits, prior to the general revision of this chapter by Pub. L. 85-859. See section 5614 of this title.

A prior section 5650, act Aug. 16, 1954, ch. 736, 68A Stat. 695, related to penalty and forfeiture for operating distillery after giving notice of suspension, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5601 and 5615 of this title.

AMENDMENTS

1984—Par. (2). Pub. L. 98-369 amended par. (2) generally. Prior to amendment, par. (2) read as follows: "Any still, boiler, or other vessel to be used for the purpose of distilling which is removed without notice having been given as required by section 5105(a) or which is set up without permit first having been obtained as required by such section; and".

1979—Par. (5). Pub. L. 96-39 substituted "distilled spirits plant" for "distillery, bonded warehouse, or rectifying or bottling establishment" in three places.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective on first day of first calendar month which begins more than 90 days after July 18, 1984, see section 456(a) 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.

PART II—PENALTY AND FORFEITURE PROVISIONS APPLICABLE TO WINE AND WINE PRODUCTION

Sec.	
5661.	Penalty and forfeiture for violation of laws and regulations relating to wine.
5662.	Penalty for alteration of wine labels.
5663.	Cross reference.

PRIOR PROVISIONS

A prior part II consisted of sections 5661 to 5663 of this title, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

§ 5661. Penalty and forfeiture for violation of laws and regulations relating to wine

(a) Fraudulent offenses

Whoever, with intent to defraud the United States, fails to pay any tax imposed upon wine or violates, or fails to comply with, any provision of subchapter F or subpart C of part I of subchapter A, or regulations issued pursuant thereto, or recovers or attempts to recover any spirits from wine, shall be fined not more than \$5,000, or imprisoned not more than 5 years, or both, for each such offense, and all products and materials used in any such violation shall be forfeited to the United States.

(b) Other offenses

Any proprietor of premises subject to the provisions of subchapter F, or any employee or agent of such proprietor, or any other person, who otherwise than with intent to defraud the United States violates or fails to comply with any provision of subchapter F or subpart C of part I of subchapter A, or regulations issued pursuant thereto, or who aids or abets in any such violation, shall 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. 1407.)

PRIOR PROVISIONS

A prior section 5661, act Aug. 16, 1954, ch. 736, 68A Stat. 695, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

Prior section 5661(a) also provided for an additional penalty "of double the tax due, to be assessed, levied and collected in the same manner as taxes are collected". See section 6651 et seq. of this title.

EFFECTIVE DATE

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

§ 5662. Penalty for alteration of wine labels

Any person who, without the permission of the Secretary, so alters as to materially change the meaning of any mark, brand, or label required to appear upon any wine upon its removal from premises subject to the provisions of subchapter F, or from customs custody, or who, after such removal, represents any wine, whether in its original containers or otherwise, to be of an identity or origin other than its proper identity or origin as shown by such stamp, mark, brand, or label, or who, directly or indirectly, and whether by manner of packaging or advertising or any other form of representation, represents any still wine to be an effervescent wine or a substitute for an effervescent wine, shall 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. 1407; amended Pub. L. 94-455, title XIX, §§1905(b)(2)(D), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1822, 1834.)

PRIOR PROVISIONS

A prior section 5662, act Aug. 16, 1954, ch. 736, 68A Stat. 695, consisted of provisions similar to those com-

prising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” and “stamp,” before “mark.”

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1905(b)(2)(D) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 of this title.

§ 5663. Cross reference

For penalties of common application pertaining to liquors, including wines, see part IV.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1407; amended Pub. L. 96-39, title VIII, §807(a)(57), July 26, 1979, 93 Stat. 289.)

PRIOR PROVISIONS

A prior section 5663, act Aug. 16, 1954, ch. 736, 68A Stat. 695, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pub. L. 96-39 struck out reference to penalties for rectified products under part I of this subchapter.

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.

PART III—PENALTY, SEIZURE, AND FORFEITURE PROVISIONS APPLICABLE TO BEER AND BREWING

Sec.

- 5671. Penalty and forfeiture for evasion of beer tax and fraudulent noncompliance with requirements.
- 5672. Penalty for failure of brewer to comply with requirements and to keep records and file returns.
- 5673. Forfeiture for flagrant and willful removal of beer without taxpayment.
- 5674. Penalty for unlawful production or removal of beer.
- 5675. Penalty for intentional removal or defacement of brewer’s marks and brands.
- [5676. Repealed.]

PRIOR PROVISIONS

A prior part III consisted of sections 5671 to 5676 of this title, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

1978—Pub. L. 95-458, §2(b)(5)(B), Oct. 14, 1978, 92 Stat. 1257, substituted “production or removal” for “removal” in item 5674.

1976—Pub. L. 94-455, title XIX, §1905(b)(1)(B), Oct. 4, 1976, 90 Stat. 1822, struck out item 5676 “Penalties relating to beer stamps”.

§ 5671. Penalty and forfeiture for evasion of beer tax and fraudulent noncompliance with requirements

Whoever evades or attempts to evade any tax imposed by section 5051, or with intent to defraud the United States fails or refuses to keep

and file true and accurate records and returns as required by section 5415 and regulations issued pursuant thereto, shall be fined not more than \$5,000, or imprisoned not more than 5 years, or both, for each such offense, and shall forfeit all beer made by him or for him, and all the vessels, utensils, and apparatus used in making the same.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408; amended Pub. L. 109-59, title XI, §11125(b)(18), Aug. 10, 2005, 119 Stat. 1956.)

PRIOR PROVISIONS

A prior section 5671, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2005—Pub. L. 109-59 struck out “or 5091” after “section 5051”.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 of this title.

EFFECTIVE DATE

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

§ 5672. Penalty for failure of brewer to comply with requirements and to keep records and file returns

Every brewer who, otherwise than with intent to defraud the United States, fails or refuses to keep the records and file the returns required by section 5415 and regulations issued pursuant thereto, or refuses to permit any internal revenue officer to inspect his records in the manner provided, or violates any of the provisions of subchapter G or regulations issued pursuant thereto shall 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. 1408.)

PRIOR PROVISIONS

A prior section 5672, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

§ 5673. Forfeiture for flagrant and willful removal of beer without taxpayment

For flagrant and willful removal of taxable beer for consumption or sale, with intent to defraud the United States of the tax thereon, all the right, title, and interest of each person who knowingly has suffered or permitted such removal, or has connived at the same, in the lands and buildings constituting the brewery shall be forfeited by a proceeding in rem in the District Court of the United States having jurisdiction thereof.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408.)

PRIOR PROVISIONS

A prior section 5673, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those com-