

that, in case of condemnation of the articles so seized, the obligors shall pay all the costs and expenses of the proceedings to obtain such condemnation; and upon the delivery of such bond to the Secretary, he shall transmit the same, with the duplicate list or description of the goods seized, to the United States attorney for the district, and such attorney shall proceed thereon in the ordinary manner prescribed by law.

(4) Sale in absence of bond

If no claim is interposed and no bond is given within the time above specified, the Secretary shall give reasonable notice of the sale of the goods, wares, or merchandise by publication, and, at the time and place specified in the notice, shall, unless otherwise provided by law, sell the articles so seized at public auction, or upon competitive bids, in accordance with such regulations as may be prescribed by the Secretary.

(Aug. 16, 1954, ch. 736, 68A Stat. 870; Pub. L. 85-859, title II, §204(10), (12), Sept. 2, 1958, 72 Stat. 1429; Pub. L. 85-866, title I, §78, Sept. 2, 1958, 72 Stat. 1662; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 99-514, title XV, §1566(a), (b), Oct. 22, 1986, 100 Stat. 2763.)

AMENDMENTS

1986—Pub. L. 99-514 substituted “\$100,000” for “\$2,500” in section catchline, introductory provisions, and par. (2), and substituted “\$2,500” for “\$250” in par. (3).

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1958—Pub. L. 85-866 struck out “district” before “attorney” in par. (3).

Pub. L. 85-859 substituted “\$2,500” for “\$1,000” in section catchline, opening par., and par. (2), and inserted “, unless otherwise provided by law,” before “sell the articles” in par. (4).

EFFECTIVE DATE OF 1986 AMENDMENT

Pub. L. 99-514, title XV, §1566(e), Oct. 22, 1986, 100 Stat. 2763, provided that: “The amendments made by this section [amending this section and section 7103 of this title] shall take effect on the date of the enactment of this Act [Oct. 22, 1986].”

EFFECTIVE DATE OF 1958 AMENDMENTS

Amendment by Pub. L. 85-866 effective Aug. 17, 1954, see section 1(c)(2) of Pub. L. 85-866, set out as a note under section 165 of this title.

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.

[§ 7326. Repealed. Pub. L. 115-141, div. U, title IV, § 401(b)(50), Mar. 23, 2018, 132 Stat. 1205]

Section, act 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, related to disposal of certain forfeited property.

SAVINGS PROVISION

For provisions that nothing in repeal by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining li-

ability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

§ 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 forfeitures 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.