

**(2) False stamping of packages**

Any container involved in the offense described in section 7271 (relating to disposal of stamped packages), and of the contents of such container.

**(3) Fraudulent bonds, permits, and entries**

All property to which any false or fraudulent instrument involved in the offense described in section 7207 relates.

(Aug. 16, 1954, ch. 736, 68A Stat. 868; Pub. L. 85-881, §1(c), Sept. 2, 1958, 72 Stat. 1704; Pub. L. 93-490, §3(b)(5), Oct. 26, 1974, 88 Stat. 1467; Pub. L. 94-455, title XIX, §1904(b)(8)(G), (9)(D), Oct. 4, 1976, 90 Stat. 1816.)

## AMENDMENTS

1976—Par. (2). Pub. L. 94-455, §1904(b)(9)(D), redesignated par. (7) as (2). Former par. (2), which related to oleomargarine or filled cheese adjudged to contain deleterious ingredients, was repealed. See 1958 Amendment note below.

Par. (3). Pub. L. 94-455, §1904(b)(9)(D), redesignated par. (8) as (3). Former par. (3), relating to offenses by manufacturers or importers of or wholesale dealers in oleomargarine or adulterated butter, was struck out.

Par. (4). Pub. L. 94-455, §1904(b)(9)(D), struck out par. (4) which related to the purchase or receipt of adulterated butter.

Par. (5). Pub. L. 94-455, §1904(b)(9)(D), struck out par. (5) which related to packages of oleomargarine found without required stamps or marks.

Par. (6). Pub. L. 94-455, §1904(b)(8)(G), struck out par. (6) which related to white phosphorus matches.

Pars. (7), (8). Pub. L. 94-455, §1904(b)(9)(D), redesignated pars. (7) and (8) as (2) and (3), respectively.

1974—Par. (4). Pub. L. 93-490 substituted provisions relating to purchase or receipt of adulterated butter and payment of tax under section 4821 of this title for provisions relating to purchase or receipt of filled cheese or adulterated butter and payment of tax under section 4821 or 4841 of this title.

Par. (5). Pub. L. 93-490 substituted provisions relating to packages of oleomargarine subject to tax under subchapter F of chapter 38 of this title for provisions relating to oleomargarine or filled cheese subject to tax under subchapter F of chapter 38 or part II of subchapter C of chapter 39 of this title.

1958—Pub. L. 85-881 repealed par. (2) which related to oleomargarine or filled cheese adjudged to contain deleterious ingredients.

## 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 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

## EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-490 applicable to filled cheese manufactured, imported, or sold after Oct. 26, 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.

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| 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.