

§ 1681b. Enforcement**(a) Civil penalty**

Any person who violates a provision of section 1681a of this title shall, in addition to the tax and any other penalty provided by law, be liable for a civil penalty for each violation equal to the greater of \$1,000 or 5 times the amount of the tax imposed by chapter 52 of the Internal Revenue Code of 1986 on all cigarettes or smokeless tobacco products that are the subject of such violation.

(b) Forfeitures

Any tobacco product, cigarette papers, or tube, or any smokeless tobacco product, that was imported into the United States or is sought to be imported into the United States in violation of, or without meeting the requirements of, section 1681a of this title shall be forfeited to the United States, or to any State in which such tobacco product, cigarette papers, or tube is found. Notwithstanding any other provision of law, any product forfeited to the United States, or to any State, pursuant to this subtitle shall be destroyed.

(June 17, 1930, ch. 497, title VIII, §803, as added Pub. L. 106-476, title IV, §4004(a), Nov. 9, 2000, 114 Stat. 2180; amended Pub. L. 109-432, div. C, title IV, §401(d), (e)(1), (3), Dec. 20, 2006, 120 Stat. 3048, 3049.)

Editorial Notes

REFERENCES IN TEXT

Chapter 52 of the Internal Revenue Code of 1986, referred to in subsec. (a), is classified to section 5701 et seq. of Title 26, Internal Revenue Code.

CODIFICATION

Another section 803 of act June 17, 1930, is classified to section 1683a of this title.

AMENDMENTS

2006—Subsec. (a). Pub. L. 109-432, §401(e)(1), inserted “or smokeless tobacco products” after “cigarettes”.

Subsec. (b). Pub. L. 109-432, §401(d), (e)(3), in first sentence, inserted “, or any smokeless tobacco product,” before “that was imported” and “, or to any State in which such tobacco product, cigarette papers, or tube is found” before period at end and, in second sentence, inserted “, or to any State,” after “United States”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable with respect to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after Dec. 20, 2006, see section 401(g) of Pub. L. 109-432, set out as a note under section 1681 of this title.

EFFECTIVE DATE

Section effective 30 days after Nov. 9, 2000, see section 4004(b) of Pub. L. 106-476, set out as a note under section 1681 of this title.

SUBTITLE VI—SOFTWOOD LUMBER

Editorial Notes

CODIFICATION

Subtitle is comprised of title VIII of act June 17, 1930, as added by Pub. L. 110-246, title III, §3301(a), June 18,

2008, 122 Stat. 1844. Another title VIII of act June 17, 1930, was added by Pub. L. 106-476, title IV, §4004(a), Nov. 9, 2000, 114 Stat. 2178, and is classified to subtitle V (§1681 et seq.) of this chapter.

§ 1683. Definitions

In this subtitle:

(1) Appropriate congressional committees

The term “appropriate congressional committees” means the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives.

(2) Country of export

The term “country of export” means the country (including any political subdivision of the country) from which softwood lumber or a softwood lumber product is exported before entering the United States.

(3) Customs laws of the United States

The term “customs laws of the United States” means any law or regulation enforced or administered by U.S. Customs and Border Protection.

(4) Export charges

The term “export charges” means any tax, charge, or other fee collected by the country from which softwood lumber or a softwood lumber product, described in section 1683b(a) of this title, is exported pursuant to an international agreement entered into by that country and the United States.

(5) Export price**(A) In general**

The term “export price” means one of the following:

(i) In the case of softwood lumber or a softwood lumber product that has undergone only primary processing, the value that would be determined F.O.B. at the facility where the product underwent the last primary processing before export.

(ii)(I) In the case of softwood lumber or a softwood lumber product described in subclause (II), the value that would be determined F.O.B. at the facility where the lumber or product underwent the last primary processing.

(II) Softwood lumber or a softwood lumber product described in this subclause is lumber or a product that underwent the last remanufacturing before export by a manufacturer who—

(aa) does not hold tenure rights provided by the country of export;

(bb) did not acquire standing timber directly from the country of export; and

(cc) is not related to the person who holds tenure rights or acquired standing timber directly from the country of export.

(iii)(I) In the case of softwood lumber or a softwood lumber product described in subclause (II), the value that would be determined F.O.B. at the facility where the product underwent the last processing before export.

(II) Softwood lumber or a softwood lumber product described in this subclause is