

Editorial Notes**PRIOR PROVISIONS**

A prior section 5606, act Aug. 16, 1954, ch. 736, 68A Stat. 684, related to penalty and forfeiture for distilling without giving bond, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5601(a)(4), 5602, and 5615(3) of this title.

Provisions similar to those comprising this section were contained in prior section 5641, act Aug. 16, 1954, ch. 736, 68A Stat. 692, prior to the general revision of this chapter by Pub. L. 85-859.

§ 5607. Penalty and forfeiture for unlawful use, recovery, or concealment of denatured distilled spirits, or articles

Any person who—

(1) uses denatured distilled spirits withdrawn free of tax under section 5214(a)(1) in the manufacture of any medicinal preparation or flavoring extract in violation of the provisions of section 5273(b)(1) or knowingly sells, or offers for sale, any such medicinal preparation or flavoring extract in violation of section 5273(b)(2); or

(2) knowingly withdraws any denatured distilled spirits free of tax under section 5214(a)(1) for beverage purposes; or

(3) knowingly sells any denatured distilled spirits withdrawn free of tax under section 5214(a)(1), or any articles containing such denatured distilled spirits, for beverage purposes; or

(4) recovers or attempts to recover by redistillation or by any other process or means (except as authorized in section 5223 or in section 5273(c)) any distilled spirits from any denatured distilled spirits withdrawn free of tax under section 5214(a)(1), or from any articles manufactured therefrom, or knowingly uses, sells, conceals, or otherwise disposes of distilled spirits so recovered or redistilled;

shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both, for each such offense; and all personal property used in connection with his business, together with the buildings and ground constituting the premises on which such unlawful acts are performed or permitted to be performed shall be forfeited to the United States.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1402.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 5607, act Aug. 16, 1954, ch. 736, 68A Stat. 684, related to penalty for distilling on prohibited premises, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5505(i) and 5601(a)(6) of this title.

Provisions similar to those comprising this section were contained in prior section 5647, act Aug. 16, 1954, ch. 736, 68A Stat. 693, prior to the general revision of this chapter by Pub. L. 85-859.

§ 5608. Penalty and forfeiture for fraudulent claims for export drawback or unlawful relanding

(a) Fraudulent claim for drawback

Every person who fraudulently claims, or seeks, or obtains an allowance of drawback on

any distilled spirits, or fraudulently claims any greater allowance or drawback than the tax actually paid or determined thereon, shall forfeit and pay to the Government of the United States triple the amount wrongfully and fraudulently sought to be obtained, and shall be imprisoned not more than 5 years; and every owner, agent, or master of any vessel or other person who knowingly aids or abets in the fraudulent collection or fraudulent attempts to collect any drawback upon, or knowingly aids or permits any fraudulent change in the spirits so shipped, shall be fined not more than \$5,000, or imprisoned not more than 3 years, or both, and the ship or vessel on board of which such shipment was made or pretended to be made shall be forfeited to the United States, whether a conviction of the master or owner be had or otherwise, and proceedings may be had in admiralty by libel for such forfeiture.

(b) Unlawful relanding

Every person who, with intent to defraud the United States, relands within the jurisdiction of the United States any distilled spirits which have been shipped for exportation under the provisions of this chapter, or who receives such relanded distilled spirits, and every person who aids or abets in such relanding or receiving of such spirits, shall be fined not more than \$5,000, or imprisoned not more than 3 years, or both; and all distilled spirits so relanded, together with the vessel from which the same were relanded within the jurisdiction of the United States, and all vessels, vehicles, or aircraft used in relanding and removing such distilled spirits, shall be forfeited to the United States.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1403; amended Pub. L. 89-44, title VIII, §805(e), June 21, 1965, 79 Stat. 161.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 5608, act Aug. 16, 1954, ch. 736, 68A Stat. 685, related to penalty for making or fermenting mash on unauthorized premises, illegal use of spirits, unlawful removal of vinegar, etc., prior to the general revision of this chapter by Pub. L. 85-859. See sections 5505(i), 5601(a)(7), (8), (9)(A), (12), 5615(4), and 5687 of this title.

Provisions similar to those comprising this section were contained in prior section 5648, act Aug. 16, 1954, ch. 736, 68A Stat. 694, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1965—Subsec. (b). Pub. L. 89-44 substituted “, with intent to defraud the United States,” for “intentionally” after “Every person who”.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE OF 1965 AMENDMENT**

Amendment by Pub. L. 89-44 effective July 1, 1965, see section 805(g)(1) of Pub. L. 89-44, set out as a note under section 5008 of this title.

§ 5609. Destruction of unregistered stills, distilling apparatus, equipment, and materials

(a) General

In the case of seizure elsewhere than on premises qualified under this chapter of any unregis-