

<i>Former section</i>	<i>Present section</i>
452	1552
453	1553
454	1554
455	1555
456	1556
457	1557
458	1558
459	1559

§ 460. Retention of distilled spirits, wines, etc., in warehouse during prohibitory period

Under regulations prescribed by the Secretary of the Treasury, any imported distilled spirits, wines, or other liquors which may be in any customs bonded warehouse under the customs laws on the date any prohibition of their sale or removal, by any Act of Congress, or proclamation of the President of the United States takes effect shall be permitted to remain therein without payment of any taxes or duties thereon, beyond the three-year period provided by law, during such period of prohibition; and may be exported at any time during such extended period. Any imported spirits, wines, or other liquors as to which the three-year bonded period may have expired after February 24, 1919, and prior to the date such prohibition takes effect may at the option of the owner remain in bond during such period of prohibition.

(Feb. 24, 1919, ch. 18, title VI, §600(b), 40 Stat. 1106.)

§§ 461 to 466. Repealed. June 17, 1930, ch. 497, title IV, §651(a)(1), 46 Stat. 762, eff. June 18, 1930

Sections, act Sept. 21, 1922, ch. 356, title IV, §§560–565, 42 Stat. 977–979, related to leasing warehouses by Secretary of the Treasury, public stores, withdrawal from and deterioration of merchandise in bonded warehouses, liens for freight charges and cartage of merchandise.

The following table shows the classification of former sections to the present similar provisions in the Tariff Act of 1930, as incorporated in this title.

<i>Former section</i>	<i>Present section</i>
461	1560
462	1561
463	1562
464	1563
465	1564
466	1565

§ 467. Imported distilled spirits, wines, or malt liquors; regulations for marks, brands, and stamps or devices on bulk containers; forfeitures

The Secretary of the Treasury may by regulation require such marks, brands, and stamps or devices to be placed on any bulk container (including a pipeline) used for holding, storing, transferring or conveying imported distilled spirits, wines, or malt liquors as he deems necessary and proper in the administration of the Federal laws applicable to such imported distilled spirits, wines, or malt liquors and may specify those marks, brands, and stamps or devices which the importer or owner shall place or have placed on such containers. Any such container of imported distilled spirits, wines, or malt liquors withdrawn from customs custody

purporting to contain imported distilled spirits, wines, or malt liquors found without having thereon any mark, brand, stamp, or device the Secretary of the Treasury may require, shall be with its contents, forfeited to the United States of America.

(Mar. 1, 1879, ch. 125, §11, 20 Stat. 342; Pub. L. 95–410, title II, §201, Oct. 3, 1978, 92 Stat. 898.)

Editorial Notes

AMENDMENTS

1978—Pub. L. 95–410 substituted provisions authorizing the Secretary of the Treasury to require by regulation the placing of marks, brands, and stamps or devices on bulk containers of imported distilled spirits, wines, or malt liquors used for holding, storing, transferring or conveying the imported liquors for prior provisions for deposit of imported distilled spirits, wines, and malt liquors in public store or bonded warehouse, inspection of packages, affixing of stamps thereto, and special stamps for cask or package of not less than five wine-gallons filled for shipment, sale, or delivery on premises of any wholesale liquor-dealer under rules and regulations prescribed by Commissioner of Internal Revenue.

§ 468. Stamps and brands effaced on emptying packages of imported liquors

Every person who empties or draws off, or causes to be emptied or drawn off, the contents of any package of imported liquors stamped as above required, shall, at the time of such emptying, efface, obliterate, and destroy the stamp thereon, and also all other marks or brands which shall have been placed thereon in accordance with the law or regulations concerning imported liquors; every cask or other package from which the stamp for imported liquors required by section 467 of this title to be placed thereon shall not be effaced, obliterated, or destroyed, on emptying such package, shall be forfeited, and the same may be seized by any officer of internal revenue wherever found; and all the provisions and penalties of R.S. §3324, relating to empty casks or packages from which the marks, brands, or stamps have not been effaced or obliterated, and relating to the removal of stamps from packages, and to having in possession any stamps so removed, shall apply to the stamps for imported spirits herein provided for, and to the casks or other packages on which such stamps shall have been used.

(Mar. 1, 1879, ch. 125, §12, 20 Stat. 342; May 28, 1880, ch. 108, §12, 21 Stat. 148.)

Editorial Notes

REFERENCES IN TEXT

R.S. §3324, referred to in text, related to stamps and brands to be effaced from empty casks and penalty for omitting to efface and for transporting in violation of law. See sections 5206(d), 5604, and 7301 of Title 26, Internal Revenue Code.

§ 469. Dealing in or using empty stamped imported liquor containers

If any person shall purchase or sell, with the imported-liquor stamp herein required remaining thereon, or any of the marks or brands which shall have been placed thereon in accordance with the laws or regulations concerning