

aiding unlawful importation. See section 1595a of this title.

§§ 484 to 493. Repealed.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, §§582–591, 42 Stat. 979–981, related to examination of persons and baggage, production and certification of manifests, and enforcement provisions.

Provisions of Tariff Act of 1930 corresponding to section 484, see section 1582 of this title; section 485, see section 1583 of this title; section 486, see section 1584 of this title; section 487, see section 1585 of this title; section 488, see section 1586 of this title; section 489, see section 1586(d) of this title; section 490, see section 1588 of this title.

§ 494. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(27), 70 Stat. 948

Section, act June 22, 1874, ch. 391, §13, 18 Stat. 188, provided for seizure of merchandise as security for fines. See section 542 of Title 18, Crimes and Criminal Procedure.

§§ 495 to 505. Repealed.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, §§592, 593(a), (b), 594–601, 42 Stat. 982 to 984, related to seizure and forfeiture of vessels, vehicles and merchandise.

Provisions of Tariff Act of 1930 corresponding to section 495, see section 1592 of this title; section 496, see section 1593(a) [repealed] of this title; section 498, see section 1594 of this title; section 499, see section 1595 of this title; section 503, see section 1599 of this title.

§ 506. Repealed. Aug. 5, 1935, ch. 438, title II, § 203(b), 49 Stat. 523

Section, R.S. §3072, related to duty of customs officers to seize and make secure vessels or merchandise.

§ 507. Officers to make character known; assistance for officers

(a) Every customs officer shall—

(1) upon being questioned at the time of executing any of the powers conferred upon him, make known his character as an officer of the Federal Government; and

(2) have the authority to demand the assistance of any person in making any arrest, search, or seizure authorized by any law enforced or administered by customs officers, if such assistance may be necessary.

If a person, without reasonable excuse, neglects or refuses to assist a customs officer upon proper demand under paragraph (2), such person is guilty of a misdemeanor and subject to a fine of not more than \$1,000.

(b) Any person other than an officer or employee of the United States who renders assistance in good faith upon the request of a customs officer shall not be held liable for any civil damages as a result of the rendering of such assistance if the assisting person acts as an ordinary, reasonably prudent person would have acted under the same or similar circumstances.

(R.S. §3071; Pub. L. 99–570, title III, §3152, Oct. 27, 1986, 100 Stat. 3207–94.)

Editorial Notes

CODIFICATION

R.S. §3071 derived from act July 18, 1866, ch. 201, §10, 14 Stat. 180.

AMENDMENTS

1986—Pub. L. 99–570 amended section generally. Prior to amendment, section read as follows: “Every officer or other person authorized to make searches and seizures by this title, shall, at the time of executing any of the powers conferred upon him, make known, upon being questioned, his character as an officer or agent of the customs or Government, and shall have authority to demand of any person within the distance of three miles to assist him in making any arrests, search, or seizure authorized by this title, where such assistance may be necessary; and if such person shall, without reasonable excuse, neglect or refuse so to assist, upon proper demand, he shall be deemed guilty of a misdemeanor, punishable by a fine of not more than \$200, nor less than \$5.”

§ 508. Persons making seizures pleading general issue and proving special matter

If any officer, or other person, executing or aiding or assisting in the seizure of goods, under any Act providing for or regulating the collection of duties on imports or tonnage, is sued for anything done in virtue of the powers given thereby, or by virtue of a warrant granted by any judge, or justice, pursuant to law, he may plead the general issue and give such Act and the special matter in evidence.

(R.S. §3073.)

Editorial Notes

CODIFICATION

R.S. §3073 derived from act Mar. 2, 1799, ch. 22, §71, 1 Stat. 678.

§§ 509 to 521. 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, §§602–614, 42 Stat. 984–987, related to pleading, procedure and disposition of seized articles or proceeds therefrom.

Provisions of Tariff Act of 1930 corresponding to section 509, see section 1602 of this title; section 510, see section 1603 of this title; section 511, see section 1604 of this title; section 512, see section 1605 of this title; section 513, see section 1606 of this title; section 514, see section 1607 of this title; section 515, see section 1608 of this title; section 516, see section 1609 of this title; section 517, see section 1610 of this title; section 518, see section 1611 of this title; section 519, see section 1612 of this title; section 520, see section 1613 of this title; section 521, see section 1614 of this title.

§§ 522 to 524. Repealed. Aug. 27, 1935, ch. 740, § 308, 49 Stat. 880

Sections, act Mar. 3, 1925, ch. 438, §§1–3, 43 Stat. 1116, as amended by act May 27, 1930, ch. 342, §9, 46 Stat. 430, related to summary forfeiture of vessels or vehicles.

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

Section, act Sept. 21, 1922, ch. 356, title IV, §615, 42 Stat. 987, related to burden of proof in proceedings for forfeiture of seized property. Corresponding provisions of Tariff Act of 1930, see section 1615 of this title.

§ 526. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(28), 70 Stat. 948

Section, R.S. § 3089, related to costs of prosecution. See section 1613(1) of this title.

§ 527. Sums received from fines and other receipts covered into Treasury

Except as otherwise provided by law, all sums received from fines, penalties, and forfeitures, connected with the customs, and from fees paid into the Treasury by customs officers, and from storage, cartage, drayage, labor, and services, shall be covered into the Treasury as are other miscellaneous receipts.

(Mar. 4, 1907, ch. 2918, § 1, 34 Stat. 1315.)

§ 528. Appropriate customs officer to receive amount recovered

The appropriate customs officer within whose district any seizure shall be made or forfeiture incurred for any violation of the duty laws is authorized to receive from the court within which trial is had, or from the proper officer thereof, the sum recovered, after deducting all proper charges to be allowed by the court; and on receipt thereof he shall pay and distribute the same without delay, according to law.

(R.S. § 3087; June 17, 1930, ch. 497, title IV, § 604, 46 Stat. 754; Pub. L. 91-271, title III, § 319, June 2, 1970, 84 Stat. 293.)

Editorial Notes

CODIFICATION

This section was derived from R.S. § 3087, which, however, contained a further provision requiring collectors to cause suits to be commenced without delay and prosecuted to effect. That provision was omitted as inconsistent with section 604 of act Sept. 21, 1922, ch. 356, 42 Stat. 984, constituting former section 511 of this title. Act Sept. 21, 1922, was repealed by act June 17, 1930, but section 604 of the latter Act, constituting section 1604 of this title, reenacted section 604 of the former Act.

AMENDMENTS

1970—Pub. L. 91-271 substituted reference to the appropriate customs officer for reference to the collector.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1970 AMENDMENT

For effective date of amendment by Pub. L. 91-271, see section 203 of Pub. L. 91-271, set out as a note under section 1500 of this title.

Executive Documents

TRANSFER OF FUNCTIONS

Functions of all officers of Department of the Treasury and functions of all agencies and employees of such Department transferred, with certain exceptions, to Secretary of the Treasury, with power vested in him to authorize their performance or performance of any of his functions, by any of those officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees. Customs officers, referred to in this section, are under Department of the Treasury.

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

Section, act Sept. 21, 1922, ch. 356, title IV, § 616, 42 Stat. 987, related to compromise of claims. See section 1915 of Title 18, Crimes and Criminal Procedure.

§ 530. Omitted

Editorial Notes

CODIFICATION

Section, act Jan. 22, 1875, ch. 22, 18 Stat. 303, which provided for dismissal of proceedings, related to act June 22, 1874, ch. 391, § 19, 18 Stat. 190, which was repealed by act Sept. 21, 1922, ch. 356, title IV, § 643, 42 Stat. 989.

§§ 531 to 534. 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, §§ 617-620, 42 Stat. 987, 988, related to remission or mitigation of fines, penalties, or forfeitures, and compensation of informers and United States officers.

Provisions of Tariff Act of 1930 corresponding to section 531, see section 1617 of this title; section 532, see section 1618 of this title; section 533, see section 1619 of this title; section 534, see section 1620 of this title.

§ 535. Compulsory production of books, invoices, or papers

In all suits and proceedings other than criminal arising under any of the revenue laws of the United States, the attorney representing the Government, whenever, in his belief, any business book, invoice, or paper, belonging to or under the control of the defendant or claimant, will tend to prove any allegation made by the United States, may make a written motion, particularly describing such book, invoice, or paper, and setting forth the allegation which he expects to prove; and thereupon the court in which suit or proceeding is pending may, at its discretion, issue a notice to the defendant or claimant to produce such book, invoice, or paper in court, at a day and hour to be specified in said notice, which, together with a copy of said motion, shall be served formally on the defendant or claimant by the United States marshal by delivering to him a certified copy thereof, or otherwise serving the same as original notices of suit in the same court are served; and if the defendant or claimant shall fail or refuse to produce such book, invoice, or paper in obedience to such notice, the allegations stated in the said motion shall be taken as confessed unless his failure or refusal to produce the same shall be explained to the satisfaction of the court. And if produced, the said attorney shall be permitted, under the direction of the court, to make examination (at which examination the defendant or claimant, or his agent, may be present) of such entries in said book, invoice, or paper as relate to or tend to prove the allegation aforesaid, and may offer the same in evidence on behalf of the United States. But the owner of said books and papers, his agent or attorney, shall have, subject to the order of the court, the custody of them, except pending their examination in court as aforesaid.

(June 22, 1874, ch. 391, § 5, 18 Stat. 187.)