

imprisoned not more than 1 year, or both, for each such offense.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1407.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5661, act Aug. 16, 1954, ch. 736, 68A Stat. 695, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

Prior section 5661(a) also provided for an additional penalty "of double the tax due, to be assessed, levied and collected in the same manner as taxes are collected". See section 6651 et seq. of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

§ 5662. Penalty for alteration of wine labels

Any person who, without the permission of the Secretary, so alters as to materially change the meaning of any mark, brand, or label required to appear upon any wine upon its removal from premises subject to the provisions of subchapter F, or from customs custody, or who, after such removal, represents any wine, whether in its original containers or otherwise, to be of an identity or origin other than its proper identity or origin as shown by such stamp, mark, brand, or label, or who, directly or indirectly, and whether by manner of packaging or advertising or any other form of representation, represents any still wine to be an effervescent wine or a substitute for an effervescent wine, shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, for each such offense.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1407; amended Pub. L. 94-455, title XIX, §§1905(b)(2)(D), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1822, 1834.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5662, act Aug. 16, 1954, ch. 736, 68A Stat. 695, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary" and "stamp," before "mark,".

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1905(b)(2)(D) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 of this title.

§ 5663. Cross reference

For penalties of common application pertaining to liquors, including wines, see part IV.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1407; amended Pub. L. 96-39, title VIII, §807(a)(57), July 26, 1979, 93 Stat. 289.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5663, act Aug. 16, 1954, ch. 736, 68A Stat. 695, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pub. L. 96-39 struck out reference to penalties for rectified products under part I of this subchapter.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

PART III—PENALTY, SEIZURE, AND FORFEITURE PROVISIONS APPLICABLE TO BEER AND BREWING

Sec.

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| 5671. | Penalty and forfeiture for evasion of beer tax and fraudulent noncompliance with requirements. |
| 5672. | Penalty for failure of brewer to comply with requirements and to keep records and file returns. |
| 5673. | Forfeiture for flagrant and willful removal of beer without taxpayment. |
| 5674. | Penalty for unlawful production or removal of beer. |
| 5675. | Penalty for intentional removal or defacement of brewer's marks and brands. |
| [5676. | Repealed.] |

Editorial Notes

PRIOR PROVISIONS

A prior part III consisted of sections 5671 to 5676 of this title, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

1978—Pub. L. 95-458, §2(b)(5)(B), Oct. 14, 1978, 92 Stat. 1257, substituted "production or removal" for "removal" in item 5674.

1976—Pub. L. 94-455, title XIX, §1905(b)(1)(B), Oct. 4, 1976, 90 Stat. 1822, struck out item 5676 "Penalties relating to beer stamps".

§ 5671. Penalty and forfeiture for evasion of beer tax and fraudulent noncompliance with requirements

Whoever evades or attempts to evade any tax imposed by section 5051, or with intent to defraud the United States fails or refuses to keep and file true and accurate records and returns as required by section 5415 and regulations issued pursuant thereto, shall be fined not more than \$5,000, or imprisoned not more than 5 years, or both, for each such offense, and shall forfeit all beer made by him or for him, and all the vessels, utensils, and apparatus used in making the same.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408; amended Pub. L. 109-59, title XI, §11125(b)(18), Aug. 10, 2005, 119 Stat. 1956.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5671, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those com-

prising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2005—Pub. L. 109-59 struck out “or 5091” after “section 5051”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 of this title.

EFFECTIVE DATE

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

§ 5672. Penalty for failure of brewer to comply with requirements and to keep records and file returns

Every brewer who, otherwise than with intent to defraud the United States, fails or refuses to keep the records and file the returns required by section 5415 and regulations issued pursuant thereto, or refuses to permit any internal revenue officer to inspect his records in the manner provided, or violates any of the provisions of subchapter G or regulations issued pursuant thereto shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, for each such offense.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5672, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

§ 5673. Forfeiture for flagrant and willful removal of beer without taxation

For flagrant and willful removal of taxable beer for consumption or sale, with intent to defraud the United States of the tax thereon, all the right, title, and interest of each person who knowingly has suffered or permitted such removal, or has connived at the same, in the lands and buildings constituting the brewery shall be forfeited by a proceeding in rem in the District Court of the United States having jurisdiction thereof.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5673, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

§ 5674. Penalty for unlawful production or removal of beer

(a) Unlawful production

Any person who brews beer or produces beer shall be fined not more than \$1,000, or impris-

oned not more than 1 year, or both, unless such beer is brewed or produced in a brewery qualified under subchapter G or such production is exempt from tax under section 5053(e) (relating to beer for personal or family use).

(b) Unlawful removal

Any brewer or other person who removes or in any way aids in the removal from any brewery of beer without complying with the provisions of this chapter or regulations issued pursuant thereto shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408; amended Pub. L. 95-458, §2(b)(5)(A), Oct. 14, 1978, 92 Stat. 1256.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5674, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1978—Pub. L. 95-458 substituted “production or removal” for “removal” in section catchline, redesignated existing provision as subsec. (b), and added subsec. (a).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-458 effective on first day of first calendar month beginning more than 90 days after Oct. 14, 1978, see section 2(c) of Pub. L. 95-458, set out as a note under section 5042 of this title.

§ 5675. Penalty for intentional removal or defacement of brewer's marks and brands

Every person other than the owner, or his agent authorized so to do, who intentionally removes or defaces any mark, brand, or label required by section 5412 and regulations issued pursuant thereto shall be liable to a penalty of \$50 for each barrel or other container from which such mark, brand, or label is so removed or defaced.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5675, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

[§ 5676. Repealed. Pub. L. 94-455, title XIX, § 1905(b)(1)(A), Oct. 4, 1976, 90 Stat. 1822]

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408, set out the penalties for selling, removing, or receiving beer without a proper stamp or device, withdrawing beer from an improperly stamped container or without destroying the stamp, and counterfeiting stamps or devices or trafficking in used stamps or devices, and provided for the forfeiture of unstamped containers, and the penalties for removal or defacement of stamps, devices, or labels.

A prior section 5676, act Aug. 16, 1954, ch. 736, 68A Stat. 697, consisted of provisions similar to those com-