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.

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 Repealed.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

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303, which provided for dismissal of proceedings, related to act June 22, 1874, ch. 391, § 19, 18 Stat. 190, which was repealed by act Sept. 21, 1922, ch. 356, title IV, § 643, 42 Stat. 989.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 Repealed.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

CONSTITUTIONALITY

This section held unconstitutional as applied to a suit to enforce a forfeiture decided to be criminal in its nature in *Boyd v. U.S.* ((1886), 116 U.S. 616, 6 S. Ct. 524, 29 U.S. (L. Ed.) 746.)

§ 536. 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, § 621, 42 Stat. 988, related to limitation of actions for penalties or forfeitures. Corresponding provisions of Tariff Act of 1930, see section 1621 of this title.

§ 537. Officers, informers, and defendants as witnesses

No officer, or other person entitled to or claiming compensation under any provision of Act June 22, 1874 (chapter 391, 18 Statutes 188) shall be thereby disqualified from becoming a witness in any action, suit, or proceeding for the recovery, mitigation, or remission thereof, but shall be subject to examination and cross-examination in like manner with other witnesses, without being thereby deprived of any right, title, share, or interest in any fine, penalty, or forfeiture to which such examination may relate; and in every such case the defendant or defendants may appear and testify and be examined and cross-examined in like manner.

(June 22, 1874, ch. 391, § 8, 18 Stat. 188.)

REFERENCES IN TEXT

Section 4 of Act June 22, 1874, referred to in text, providing for compensation to officers of the customs or other persons detecting goods being smuggled, was repealed by act Sept. 21, 1922, ch. 356, title IV, § 643, 42 Stat. 989. For corresponding provisions in the Tariff Act of 1930, see section 1619 of this title.

§§ 538, 539. 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, §§ 622, 623, 42 Stat. 988, related to extensions of time and general rules and regulations.

Provisions of Tariff Act of 1930 corresponding to section 538, see section 1318 of this title; section 539, see section 1624 of this title.

§ 540. President may use suitable vessels for enforcing customs laws

In the execution of laws providing for the collection of duties on imports and tonnage, the President, in addition to the Coast Guard vessels in service, may employ in aid thereof such other suitable vessels as may, in his judgment, be required.