

tion 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.)

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 Repealed.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 Repealed.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 Repealed.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 Repealed.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.)

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.

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.

(R.S. § 5318; Jan. 28, 1915, ch. 20, § 1, 38 Stat. 800; Aug. 4, 1949, ch. 393, §§ 1, 20, 63 Stat. 496, 561.)

#### CODIFICATION

R.S. § 5318 derived from act July 13, 1861, ch. 3, § 7, 12 Stat. 257.

#### TRANSFER OF FUNCTIONS

For transfer of authorities, functions, personnel, and assets of the Coast Guard, including the authorities and functions of the Secretary of Transportation relating thereto, to the Department of Homeland Security, and for treatment of related references, see sections 468(b), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

“Coast Guard vessels” substituted in text for “revenue-cutters”, the Revenue Cutter Service and the Life-Saving Service having been combined to form the Coast Guard by section 1 of act Jan. 28, 1915. That act was repealed by section 20 of act Aug. 4, 1949, section 1 of which reestablished the Coast Guard by enacting Title 14, Coast Guard.

#### DELEGATION OF FUNCTIONS

For delegation to Secretary of the Treasury of authority vested in President by this section, see section 1(i) of Ex. Ord. No. 10289, Sept. 17, 1951, 16 F.R. 9499, as amended, set out as a note under section 301 of Title 3, The President.

#### §§ 541, 542. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(29), (30), 70 Stat. 948

Section 541, R.S. § 2763, authorized use of small boats for use of customs officials.

Section 542, act Feb. 10, 1913, ch. 35, 37 Stat. 665, authorized Secretary of the Treasury to use the motorboat provided for Corpus Christi, Texas.

#### PART 6—GENERAL PROVISIONS

#### §§ 571 to 573. 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 III, §§ 320, 321, title IV, § 641, 42 Stat. 947, 989, related to provisions as to effect of repeals, Treaty with Cuba and certain laws unaffected.

Provisions of Tariff Act of 1930 corresponding to section 571, see section 1651(c) of this title; section 572, see section 1316 of this title; section 573, none.

#### § 574. Exemption from taking other oaths

Nothing contained in title 34 of the Revised Statutes shall be construed to exempt the mas-