

**(c) Customs certifications required for cigarette imports**

The certificates that must be submitted by the importer of cigarettes at the time of entry in order to comply with subsection (a)(5) of this section are—

(1) a certificate signed by the manufacturer of such cigarettes or an authorized official of such manufacturer stating under penalties of perjury, with respect to those cigarettes, that such manufacturer has timely submitted, and will continue to submit timely, to the Secretary of Health and Human Services the ingredient reporting information required by section 1335a of title 15;

(2) a certificate signed by such importer or an authorized official of such importer stating under penalties of perjury that—

(A) the precise warning statements in the precise format required by section 1333 of title 15 are permanently imprinted on both—

(i) the primary packaging of all those cigarettes; and

(ii) any other pack, box, carton, or container of any kind in which those cigarettes are to be offered for sale or otherwise distributed to consumers; and

(B) with respect to those cigarettes being imported into the United States, such importer has complied, and will continue to comply, with a rotation plan approved by the Federal Trade Commission pursuant to section 1333(c) of title 15; and

(3)(A) if such cigarettes bear a United States trademark registered for cigarettes, a certificate signed by the owner of such United States trademark registration for cigarettes (or a person authorized to act on behalf of such owner) stating under penalties of perjury that such owner (or authorized person) consents to the importation of such cigarettes into the United States; and

(B) a certificate signed by the importer or an authorized official of such importer stating under penalties of perjury that the consent referred to in subparagraph (A) is accurate, remains in effect, and has not been withdrawn.

The Secretary may provide by regulation for the submission of certifications under this section in electronic form if, prior to the entry of any cigarettes into the United States, the person required to provide such certifications submits to the Secretary a written statement, signed under penalties of perjury, verifying the accuracy and completeness of all information contained in such electronic submissions.

(June 17, 1930, ch. 497, title VIII, §802, as added Pub. L. 106-476, title IV, §4004(a), Nov. 9, 2000, 114 Stat. 2178.)

REFERENCES IN TEXT

The Harmonized Tariff Schedule of the United States, referred to in subsec. (b)(1), is not set out in the Code. See Publication of Harmonized Tariff Schedule note set out under section 1202 of this title.

The Trademark Act of 1946, referred to in subsec. (b), is act July 5, 1946, ch. 540, 60 Stat. 427, as amended, also popularly known as the Lanham Act. Title I of the Act is classified generally to subchapter I (§1051 et seq.) of chapter 22 of Title 15, Commerce and Trade. For com-

plete classification of this Act to the Code, see Short Title note set out under section 1051 of Title 15 and Tables.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1681b of this title.

**§ 1681b. Enforcement**

**(a) Civil penalty**

Any person who violates a provision of section 1681a of this title shall, in addition to the tax and any other penalty provided by law, be liable for a civil penalty for each violation equal to the greater of \$1,000 or 5 times the amount of the tax imposed by chapter 52 of the Internal Revenue Code of 1986 on all cigarettes that are the subject of such violation.

**(b) Forfeitures**

Any tobacco product, cigarette papers, or tube that was imported into the United States or is sought to be imported into the United States in violation of, or without meeting the requirements of, section 1681a of this title shall be forfeited to the United States. Notwithstanding any other provision of law, any product forfeited to the United States pursuant to this subtitle shall be destroyed.

(June 17, 1930, ch. 497, title VIII, §803, as added Pub. L. 106-476, title IV, §4004(a), Nov. 9, 2000, 114 Stat. 2180.)

REFERENCES IN TEXT

Chapter 52 of the Internal Revenue Code of 1986, referred to in subsec. (a), is classified to section 5701 et seq. of Title 26, Internal Revenue Code.

**CHAPTER 5—SMUGGLING**

Sec.	
1701.	Customs-enforcement area. (a) Establishment; extent and duration; enforcement of laws applicable to waters adjacent to customs waters. (b) Boarding vessels; arrest and seizure; compliance with treaty provisions; authority of Secretary of Commerce unaffected.
1702.	Repealed.
1703.	Seizure and forfeiture of vessels. (a) Vessels subject to seizure and forfeiture. (b) "Vessels of the United States" defined. (c) Acts constituting prima facie evidence vessel engaged in smuggling.
1704.	Refusal or revocation of registry, enrollment, license or number on evidence that vessel engaging in smuggling; appeal; immunity from liability.
1705.	Destruction of forfeited vessel or vehicle.
1706.	Importation in vessels under thirty tons and aircraft; licenses; labels as prima facie evidence of foreign origin of merchandise.
1707, 1708.	Repealed.
1709.	Definitions.
1710.	Separability.
1711.	Citation of chapter.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 1581, 1587, 1644 of this title.