

**TITLE 26 - INTERNAL REVENUE CODE****Subtitle F - Procedure and Administration****CHAPTER 75 - CRIMES, OTHER OFFENSES, AND FORFEITURES****Subchapter C - Forfeitures****PART I - PROPERTY SUBJECT TO FORFEITURE****§ 7303. Other property subject to forfeiture**

There may be seized and forfeited to the United States the following:

**(1) Counterfeit stamps**

Every stamp involved in the offense described in section 7208 (relating to counterfeit, reused, cancelled, etc., stamps), and the vellum, parchment, document, paper, package, or article upon which such stamp was placed or impressed in connection with such offense.

**(2) False stamping of packages**

Any container involved in the offense described in section 7271 (relating to disposal of stamped packages), and of the contents of such container.

**(3) Fraudulent bonds, permits, and entries**

All property to which any false or fraudulent instrument involved in the offense described in section 7207 relates.

(Aug. 16, 1954, ch. 736, 68A Stat. 868; Pub. L. 85–881, § 1(c), Sept. 2, 1958, 72 Stat. 1704; Pub. L. 93–490, § 3(b)(5), Oct. 26, 1974, 88 Stat. 1467; Pub. L. 94–455, title XIX, § 1904(b)(8)(G), (9)(D), Oct. 4, 1976, 90 Stat. 1816.)

**Amendments**

1976—Par. (2). Pub. L. 94–455, § 1904(b)(9)(D), redesignated par. (7) as (2). Former par. (2), which related to oleomargarine or filled cheese adjudged to contain deleterious ingredients, was repealed. See 1958 Amendment note below.

Par. (3). Pub. L. 94–455, § 1904(b)(9)(D), redesignated par. (8) as (3). Former par. (3), relating to offenses by manufacturers or importers of or wholesale dealers in oleomargarine or adulterated butter, was struck out.

Par. (4). Pub. L. 94–455, § 1904(b)(9)(D), struck out par. (4) which related to the purchase or receipt of adulterated butter.

Par. (5). Pub. L. 94–455, § 1904(b)(9)(D), struck out par. (5) which related to packages of oleomargarine found without required stamps or marks.

Par. (6). Pub. L. 94–455, § 1904(b)(8)(G), struck out par. (6) which related to white phosphorus matches.

Pars. (7), (8). Pub. L. 94–455, § 1904(b)(9)(D), redesignated pars. (7) and (8) as (2) and (3), respectively.

1974—Par. (4). Pub. L. 93–490 substituted provisions relating to purchase or receipt of adulterated butter and payment of tax under section 4821 of this title for provisions relating to purchase or receipt of filled cheese or adulterated butter and payment of tax under section 4821 or 4841 of this title.

Par. (5). Pub. L. 93–490 substituted provisions relating to packages of oleomargarine subject to tax under subchapter F of chapter 38 of this title for provisions relating to oleomargarine or filled cheese subject to tax under subchapter F of chapter 38 or part II of subchapter C of chapter 39 of this title.

1958—Pub. L. 85–881 repealed par. (2) which related to oleomargarine or filled cheese adjudged to contain deleterious ingredients.

**Effective Date of 1976 Amendment**

Amendment by Pub. L. 94–455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94–455, set out as a note under section 4041 of this title.

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*NB: This unofficial compilation of the U.S. Code is current as of Jan. 4, 2010 (see <http://www.law.cornell.edu/uscode/uscpint.html>).*

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### **Effective Date of 1974 Amendment**

Amendment by Pub. L. 93-490 applicable to filled cheese manufactured, imported, or sold after Oct. 26, 1974, see section 3(c) of Pub. L. 93-490, set out as an Effective Date of Repeal note under sections 4831 to 4834 of this title.