

**TITLE 19 - CUSTOMS DUTIES**  
**CHAPTER 4 - TARIFF ACT OF 1930**  
**SUBTITLE III - ADMINISTRATIVE PROVISIONS**  
**Part III - Ascertainment, Collection, and Recovery of Duties**

**§ 1497. Penalties for failure to declare**

**(a) In general**

**(1) Any article which—**

**(A)** is not included in the declaration and entry as made or transmitted; and

**(B)** is not mentioned before examination of the baggage begins—

**(i)** in writing by such person, if written declaration and entry was required, or

**(ii)** orally, if written declaration and entry was not required;

shall be subject to forfeiture and such person shall be liable for a penalty determined under paragraph (2) with respect to such article.

**(2) The amount of the penalty imposed under paragraph (1) with respect to any article is equal to—**

**(A)** if the article is a controlled substance, either \$500 or an amount equal to 1,000 percent of the value of the article, whichever amount is greater; and

**(B)** if the article is not a controlled substance, the value of the article.

**(b) Value of controlled substances**

**(1)** Notwithstanding any other provision of this chapter, the value of any controlled substance shall, for purposes of this section, be equal to the amount determined by the Secretary in consultation with the Attorney General of the United States, to be equal to the price at which such controlled substance is likely to be illegally sold to the consumer of such controlled substance.

**(2)** The Secretary and the Attorney General of the United States shall establish a method of determining the price at which each controlled substance is likely to be illegally sold to the consumer of such controlled substance.

(June 17, 1930, ch. 497, title IV, § 497, 46 Stat. 728; Pub. L. 99–570, title III, § 3116, Oct. 27, 1986, 100 Stat. 3207–83; Pub. L. 100–690, title VII, § 7367(a), Nov. 18, 1988, 102 Stat. 4479; Pub. L. 103–182, title VI, § 612, Dec. 8, 1993, 107 Stat. 2170.)

**Prior Provisions**

Provisions similar to those in this section were contained in act Sept. 21, 1922, ch. 356, title IV, § 497, 42 Stat. 964. That section was superseded by section 497 of act June 17, 1930, comprising this section, and repealed by section 651(a)(1) of the 1930 act.

A prior provision for forfeiture of any article subject to duty found in baggage, and not mentioned to the collector before whom entry was made, and for a penalty of treble the value of the article, was contained in R.S. § 2802, prior to repeal by act Sept. 21, 1922, ch. 356, title IV, § 642, 42 Stat. 989.

**Amendments**

1993—Subsec. (a)(1)(A). Pub. L. 103–182, § 612(1), inserted “or transmitted” after “made”.

Subsec. (a)(2)(A). Pub. L. 103–182, § 612(2), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “if the article is a controlled substance, 1,000 percent of the value of the article; and”.

1988—Subsec. (a)(2)(A). Pub. L. 100–690 substituted “1,000 percent” for “200 percent”.

1986—Pub. L. 99–570 amended section generally. Prior to amendment, section read as follows: “Any article not included in the declaration and entry as made, and, before examination of the baggage was begun, not mentioned in writing by such person, if written declaration and entry was required, or orally if written declaration and entry was not required, shall be subject to forfeiture and such person shall be liable to a penalty equal to the value of such article.”