

§2T2.2

Application Note:

1. The tax loss is the total amount of unpaid taxes that were due on the alcohol and/or tobacco, or that the defendant was attempting to evade.

<i>Historical Note</i>	Effective November 1, 1987. Amended effective November 1, 2012 (amendment 769); November 1, 2016 (amendment 804); November 1, 2025 (amendment 836).
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§2T2.2. Regulatory Offenses

(a) Base Offense Level: 4

Commentary

Statutory Provisions: 15 U.S.C. § 377, 26 U.S.C. §§ 5601, 5603–5605, 5661, 5671, 5762, provided the conduct is tantamount to a record-keeping violation rather than an effort to evade payment of taxes. For additional statutory provision(s), *see* Appendix A (Statutory Index).

<i>Historical Note</i>	Effective November 1, 1987. Amended effective November 1, 1990 (amendment 359); November 1, 2012 (amendment 769); November 1, 2016 (amendment 804).
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3. CUSTOMS TAXES

Introductory Commentary

This subpart deals with violations of 18 U.S.C. §§ 496, 541–545, 547, 548, 550, 551, 1915 and 19 U.S.C. §§ 283, 1436, 1464, 1465, 1586(e), 1708(b), and 3907, and is designed to address violations involving revenue collection or trade regulation. It is intended to deal with some types of contraband, such as certain uncertified diamonds, but is not intended to deal with the importation of other types of contraband, such as drugs, or other items such as obscene material, firearms or pelts of endangered species, the importation of which is prohibited or restricted for non-economic reasons. Other, more specific criminal statutes apply to most of these offenses. Importation of contraband or stolen goods not specifically covered by this subpart would be a reason for referring to another, more specific guideline, if applicable.

<i>Historical Note</i>	Effective November 1, 1987. Amended effective November 1, 1992 (amendment 453); November 1, 2004 (amendment 674); November 1, 2006 (amendment 685); November 1, 2023 (amendment 824); November 1, 2025 (amendment 836).
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