**STATUTE WITHOUT REGULATIONS HAVE NO FORCE**

Here the statue is not complete by itself, since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying language of the label itself tags to their respective geographical areas. Once promulgated these regulations called for by the statute itself have the force of law, and violation thereof incur criminal prosecutions, just as if all the details had been incorporated into the Congressional language. The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force, In effect, therefore, the construction of one necessarily involves the construction of the other**”** - U.S. v. Mersky, 361 U.S. 431 (1960)

Under the Act, the Secretary of the Treasury is authorized to prescribe by regulation certain recordkeeping and reporting requirements for banks and other financial institutions in this country. Because it has a bearing on our treatment of some of the issues raised by the parties, we think it important to note that the **Act's civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone.** *CALIFORNIA BANKERS ASSN. v. SHULTZ, 416 U.S. 21 (1974)*

7203 Willful failure to file – (no regulations); 7201 Evasion – (no regulations) therefore they have no force If the treasure does nothing the Act itself would impose no penalties on anyone.