

Bureau of Alcohol, Tobacco and Firearms, Treasury

§ 194.3

PERSONS WHO ARE NOT DEALERS IN LIQUORS OR BEER

- 194.188 Persons making casual sales.
- 194.189 Agents, auctioneers, brokers, etc., acting on behalf of others.
- 194.190 Apothecaries or druggists selling medicines and tinctures.
- 194.191 Persons selling products unfit for beverage use.
- 194.192 Retail dealer selling in liquidation his entire stock.
- 194.193 Persons returning liquors for credit, refund, or exchange.

Subpart M—Refund of Special Taxes

- 194.201 Claims.
- 194.202 Time limit on filing of claim.
- 194.203 Discontinuance of business.

Subpart N—Restrictions Relating to Purchases of Distilled Spirits

- 194.211 Unlawful purchases of distilled spirits.

Subpart O—Prescribed Records and Reports, and Posting of Signs

WHOLESALE DEALERS' RECORDS AND REPORTS

- 194.221 General requirements as to distilled spirits.
- 194.222 Requirements as to wines and beer.
- 194.223 Records to be kept by States, political subdivisions thereof, or the District of Columbia.
- 194.224 Records to be kept by proprietors of distilled spirits plants.
- 194.225 Records of receipt.
- 194.226 Records of disposition.
- 194.227 Cancelled or corrected records.
- 194.228 Previously prescribed or approved records of receipt and disposition.
- 194.229 Variations in format, or preparation, of records.
- 194.230 Monthly summary report.
- 194.231 Conversion between metric and U.S. units.
- 194.232 Discontinuance of business.
- 194.233 Requirements when a wholesale dealer in liquors maintains a retail department.

RETAIL DEALER'S RECORDS

- 194.234 Requirements for retail dealers.

FILES OF RECORDS AND REPORTS

- 194.235 Filing.
- 194.236 Place of filing.

PERIOD OF RETENTION

- 194.237 Retention of records and files.
- 194.238 Photographic copies of records.
- 194.239–194.241 [Reserved]

Subpart P [Reserved]

Subpart Q—Reuse and Possession of Used Liquor Bottles

- 194.261 Refilling of liquor bottles.
- 194.262 Possession of refilled liquor bottles.
- 194.263 Possession of used liquor bottles.
- 194.264 Mixed cocktails.

Subpart R—Packaging of Alcohol for Industrial Uses

- 194.271 Requirements and procedure.
- 194.272 Labeling.

Subpart S—Distilled Spirits for Export With Benefit of Drawback

- 194.281 General.
- 194.283 Records.

Subpart T—Miscellaneous

- 194.291 Destruction of marks and brands on wine containers.
- 194.292 Wine bottling.
- 194.293 Mixing cocktails in advance of sale.

AUTHORITY: 26 U.S.C. 5001, 5002, 5111–5114, 5116, 5117, 5121–5124, 5142, 5143, 5145, 5146, 5206, 5207, 5301, 5352, 5555, 5613, 5681, 5691, 6001, 6011, 6061, 6065, 6071, 6091, 6109, 6151, 6311, 6314, 6402, 6511, 6601, 6621, 6651, 6657, 7011, 7805.

SOURCE: 25 FR 6270, July 2, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

Subpart A—Scope of Regulations

§ 194.1 Applicability.

This part contains the substantive and procedural requirements relating to the special taxes imposed on wholesale and retail dealers in liquors and in beer, requirements and procedures pertaining to operations of such dealers prescribed under Title 26 of the United States Code, as amended, and provisions relating to entry of premises and inspection of records by ATF officers.

[T.D. ATF–271, 53 FR 17552, May 17, 1988]

§ 194.2 Territorial extent.

The provisions of this part shall be applicable in the several States of the United States and the District of Columbia.

§ 194.3 Basic permit requirements.

Every person, except an agency of a State or political subdivision thereof, who intends to engage in the business of selling distilled spirits, wines, or