

§ 22.1

- 22.164 Filing and retention of records.
- 22.165 Photographic copies of records.

Subpart N—Use of Tax-Free Spirits by the United States or Government Agency

- 22.171 General.
- 22.172 Application and permit, Form 5150.33.
- 22.173 Procurement of tax-free spirits.
- 22.174 Receipt of shipment.
- 22.175 Discontinuance of use.
- 22.176 Disposition of excess spirits.

AUTHORITY: 26 U.S.C. 5001, 5121, 5142, 5143, 5146, 5206, 5214, 5271–5276, 5311, 5552, 5555, 6056, 6061, 6065, 6109, 6151, 6806, 7011, 7805; 31 U.S.C. 9304, 9306.

SOURCE: T.D. ATF-199, 50 FR 9183, Mar. 6, 1985, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 22 appear by T.D. ATF-435, 66 FR 5476, Jan. 19, 2001 and by T.D. ATF-463 and T.D. ATF-462, 66 FR 42733, 42736, Aug. 15, 2001.

Subpart A—Scope

§ 22.1 General.

The regulations in this part relate to tax-free alcohol and cover the procurement, storage, use, and recovery of tax-free alcohol.

§ 22.2 Territorial extent.

This part applies to the several States of the United States and the District of Columbia.

§ 22.3 Related regulations.

Regulations related to this part are listed below:

- 27 CFR Part 19—Distilled Spirits Plants.
- 27 CFR Part 26—Liquors and Articles from Puerto Rico and the Virgin Islands.
- 27 CFR Part 29—Stills and Miscellaneous Regulations.
- 27 CFR Part 30—Gauging Manual.
- 27 CFR Part 71—Rules of Practice in Permit Proceedings.
- 27 CFR Part 251—Importation of Distilled Spirits, Wines and Beer.
- 31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety or Sureties on Penal Bonds.

[T.D. ATF-199, 50 FR 9183, Mar. 6, 1985, as amended by T.D. ATF-207, 50 FR 23682, June 5, 1985; T.D. ATF-459, 66 FR 38550, July 25, 2001]

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Subpart B—Definitions

§ 22.11 Meaning of terms.

When used in this part and in forms prescribed under this part, the following terms have the meanings given in this section. Words in the plural form include the singular, and vice versa, and words importing the masculine gender include the feminine. The terms “includes” and “including” do not exclude things not enumerated which are in the same general class.

Alcohol. Spirits having a proof of 190° or more when withdrawn from bond, including all subsequent dilutions and mixtures thereof, from whatever source or by whatever process produced.

Appropriate ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part by ATF Order 1130.9, Delegation Order—Delegation of the Director’s Authorities in 27 CFR Parts 20, 21 and 22.

CFR. The Code of Federal Regulations.

Clinic. When used in this part the term includes veterinary clinics.

Director. The Director, Bureau of Alcohol, Tobacco and Firearms, the Department of the Treasury, Washington, DC.

Executed under penalties of perjury. Signed with the prescribed declaration under the penalties of perjury as provided on or with respect to the claim, form, or other document or, where no form of declaration is prescribed, with the declaration “I declare under the penalties of perjury that this _____ (insert type of document, such as statement, report, certificate, application, claim, or other document), including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete.”

Fiduciary. A guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

Gallon or wine gallon. The liquid measure equivalent to the volume of 231 cubic inches.