

**Alcohol and Tobacco Tax and Trade Bureau, Treasury**

**§ 19.485**

shall determine the proof gallons of spirits received in each package. The determination may be made by use of the last official gauge.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1360, as amended (26 U.S.C. 5232))

**IMPORTED SPIRITS**

**§ 19.484 Marks on containers of imported spirits.**

(a) *General.* Each portable bulk container of spirits shall, when received on bonded premises under the provisions of § 19.481, or when filled on bonded premises, be marked with:

- (1) The name of the importer;
- (2) The country of origin;
- (3) The kind of spirits;

(4) The package identification number as provided in § 19.593 or the package serial number as provided in § 19.594;

(5) If filled on bonded premises, the date of fill;

(6) The proof; and

(7) The proof gallons of spirits in the package. Package identification numbers or package serial numbers shall be preceded by the symbol "IMP" and any distinguishing prefix or suffix used as provided in § 19.594. The proprietor who receives packages of imported spirits under the provisions of § 19.481 shall be responsible for having the required marks placed on such packages. Package identification numbers assigned under the provisions of this section to packages of spirits received from customs custody shall be recorded on the deposit records by the proprietor who receives the spirits.

(b) *Exception.* Proprietors are relieved from placing prescribed marks on packages when the spirits will be removed from the packages within 30 days of the date of receipt at the distilled spirits plant. Packages not dumped as provided in this paragraph within the time prescribed must be promptly marked in the manner required by § 19.595. The provisions of this section shall not be construed to waive, or authorize the waiver of, the requirements of this part for the assigning of package identification numbers or for the recording of such package identification numbers on deposit records, and the required recording of lot identification numbers and related information on other transaction forms, records, or reports.

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(Sec. 201, Pub. L. 85-859, 72 Stat. 1360, as amended (26 U.S.C. 5206))

**PUERTO RICAN AND VIRGIN ISLANDS SPIRITS**

**§ 19.485 Marks on containers of Puerto Rican and Virgin Islands spirits.**

(a) *Packages received in bond.* (1) When packages of Puerto Rican spirits are received on the bonded premises of a distilled spirits plant under the provisions of this subpart, the markings prescribed by 27 CFR 26.40, modified to show the serial number of the Form 5110.31 prefixed by "Form 5110.31", rather than the serial number and identification of the Form 487-B, shall be accepted in lieu of the markings prescribed in § 19.484. On receipt of packages so marked the proprietor of the distilled spirits plant shall show on such packages of spirits the date of fill as provided in § 19.482, and the words "Puerto Rican" or the abbreviation "P.R."

(2) When packages of Virgin Islands spirits are received on the bonded premises of a distilled spirits plant under the provisions of this subpart, the markings prescribed by 27 CFR 26.206 that are on such packages shall be accepted in lieu of the markings prescribed in § 19.484. On receipt of packages so marked the proprietor of the distilled spirits plant shall show on such packages of spirits the date of fill as provided in § 19.482, and the words "VIRGIN ISLANDS" or the abbreviation "V.I."

(b) *Portable bulk containers.* Portable bulk containers of Puerto Rican or Virgin Islands spirits filled in ATF bond shall, in addition to the required marks prescribed in § 19.596, be marked to show the serial number of the approved formula under which produced, and with the words "PUERTO RICAN" or "VIRGIN ISLANDS" or the abbreviation thereof. Portable bulk containers containing spirits received in ATF bond under the provisions of this subpart shall, in addition to other required marks, be marked with the words "PUERTO RICAN" or "VIRGIN ISLANDS" or the abbreviation thereof.