

§ 194.183a

27 CFR Ch. I (4-1-04 Edition)

bonded wine cellar if sales are made thereat.

(c) *Exception.* Where the proprietor of a bonded wine cellar consummates sales of wines to other dealers at the purchasers' places of business, through a delivery route salesman or otherwise, the proprietor of the bonded wine cellar is required to pay special tax as a wholesale dealer in liquors (or wines) at each place from which he conducts such selling operations.

(72 Stat. 1340; 26 U.S.C. 5113)

§ 194.183a Proprietors of taxpaid wine bottling houses selling certain wines.

(a) *Exemption of proprietor.* No proprietor of a taxpaid wine bottling house shall be required to pay special tax as a wholesale or retail dealer in liquors for a period beginning on or after January 1, 1988, (including such tax under the transition rule of § 194.103(b)) on account of sales of wine transacted at the proprietor's principal business office, as designated in writing to the regional director (compliance), or at the proprietor's taxpaid wine bottling house. However, this exemption applies only to wines which, at the time of sale, are either stored at the taxpaid wine bottling house or had been removed therefrom to a taxpaid storeroom whose operations are integrated with those of the taxpaid wine bottling house and which is contiguous or adjacent to, or in the immediate vicinity of, the taxpaid wine bottling house. Moreover, no such proprietor shall have more than one place of sale, as to each taxpaid wine bottling house, that shall be exempt from special tax under this section.

(b) *Place of exemption.* Unless the exemption is claimed elsewhere, it will be presumed that the exemption is claimed at the taxpaid wine bottling house where the wines are stored. If the proprietor wishes to be exempt from special tax with respect to sales at the proprietor's principal office rather than at the proprietor's taxpaid wine bottling house, the proprietor shall so notify the regional director (compliance) of the region in which the taxpaid wine bottling house is located. The notice shall be in writing, on letter size paper, and shall be submitted in

triplicate. On approval, two copies will be returned to the proprietor, one to be filed at the proprietor's principal office, and the original will be retained by the regional director (compliance). Where the exemption is claimed for a place other than the taxpaid wine bottling house, special tax shall be paid at the taxpaid wine bottling house if sales are made there.

(c) *Exception.* Where the proprietor of a taxpaid wine bottling house consummates sales of wines to other dealers at the purchasers' places of business, through a delivery route salesman or otherwise, the proprietor of the taxpaid wine bottling house is required to pay special tax as a wholesale dealer in liquors at each place from which the proprietor conducts such selling operations.

(26 U.S.C. 5113)

[T.D. ATF-285, 53 FR 12610, Mar. 28, 1989]

§ 194.184 Proprietors of breweries selling beer stored at their breweries.

(a) *Exemption of proprietor.* No proprietor of a brewery shall be required to pay special tax as a wholesale or retail dealer in beer on account of the sale at his principal business office as designated in writing to the regional director (compliance), or at his brewery, of beer which, at the time of sale, is stored at his brewery, or had been removed from such brewery to a taxpaid storeroom the operations of which are integrated with the operations of such brewery and which is contiguous or adjacent to, or in the immediate vicinity of, such brewery. However, no such proprietor shall have more than one place of sale, as to each brewery, that shall be exempt from special tax under this section.

(b) *Place of exemption.* Unless the exemption is claimed elsewhere, it will be presumed that the exemption is claimed at the brewery where the beer is stored. If the proprietor wishes to be exempt from special tax with respect to sales at his principal office rather than for sales at his brewery, he shall notify the regional director (compliance) of the region in which the brewery is located of his intention. Such notice shall be in writing, on letter size

paper and shall be submitted in triplicate. On approval, two copies will be returned to the proprietor, one to be filed at the principal office, and the original will be retained by the regional director (compliance). Where the exemption is claimed for a place other than the brewery, special tax shall be paid at the brewery if sales are made thereat.

(c) *Exception.* Where the proprietor of a brewery consummates sales of beer to dealers at the purchasers' places of business (through delivery route salesmen or otherwise), such proprietor is required to pay special tax as a wholesale dealer in beer at each place from which he conducts such selling operations.

(72 Stat. 1340; 26 U.S.C. 5113)

§ 194.185 Wholesale dealers in liquors consummating sales of wines or beer at premises of other dealers.

(a) *Sales of wines.* Any wholesale dealer in liquors (including the proprietor of a bonded wine cellar) who has paid special tax as a wholesale dealer in liquors for the place from which he conducts his selling operations may consummate sales of wines to other wholesale or retail dealers in liquors, or to limited retail dealers, at the purchasers' places of business without being required to pay additional special tax on account of such sales.

(b) *Sales of beer.* Any wholesale dealer in liquors who has paid the tax as provided in paragraph (a) of this section may also consummate sales of beer to wholesale or retail dealers in beer, to wholesale or retail dealers in liquors, or to limited retail dealers, at the purchasers' place of business without being required to pay additional special tax on account of such sales.

(72 Stat. 1340; 26 U.S.C. 5113)

§ 194.186 Wholesale dealers in beer consummating sales at premises of other dealers.

Any dealer (including the proprietor of a brewery) who has paid special tax as a wholesale dealer in beer for the place from which he conducts his selling operations may consummate sales of beer (but not wines or distilled spirits) to other dealers at the purchasers' places of business without being re-

quired to pay additional special tax on account of such sales.

(72 Stat. 1340; 26 U.S.C. 5113)

§ 194.187 Hospitals.

Hospitals and similar institutions furnishing liquors to patients are not required to pay special tax, provided no specific or additional charge is made for the liquors so furnished.

§ 194.187a Limited retail dealers.

Limited retail dealers, as specified in § 194.27, are not required to pay special tax.

[T.D. ATF-271, 53 FR 17553, May 17, 1988]

§ 194.187b Coordination of taxes under 26 U.S.C. 5111 and 5121.

Effective January 1, 1988, special tax is not imposed concurrently under both 26 U.S.C. 5111(a) (relating to wholesale liquor sales) and 26 U.S.C. 5111(b) (relating to wholesale beer sales), nor under both 26 U.S.C. 5121(a) (relating to retail liquor sales) and 26 U.S.C. 5121(b) (relating to retail beer sales), with respect to a taxpayer's activities at a single place during a single tax year. (See § 194.72.)

(26 U.S.C. 5113(g), 5123(c))

[T.D. ATF-285, 54 FR 12611, Mar. 28, 1989]

PERSONS WHO ARE NOT DEALERS IN LIQUORS OR BEER

§ 194.188 Persons making casual sales.

Certain persons making casual sales of liquors are not liquor or beer dealers within the meaning of the statute; they are as follows:

(a) Administrators, executors, receivers, and other fiduciaries who receive distilled spirits, wines, or beer in their fiduciary capacities and sell such liquors in one parcel, or at public auction in parcels of not less than 20 wine gallons (75.7 liters);

(b) Creditors who receive distilled spirits, wines, or beer as security for, or in payment of, debts and sell such liquors in one parcel, or at a public auction in parcels of not less than 20 wine gallons (75.7 liters);

(c) Public officers or court officials who levy on distilled spirits, wines, or beer under order or process of any