

- ²With sodium iodide.
- ³Calculated on the basis of 85 percent ethyl acetate.
- ⁴Calculated on the basis of 100 percent ethyl acetate.

PART 22—DISTRIBUTION AND USE OF TAX-FREE ALCOHOL

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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.

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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 27—Importation of Distilled Spirits, Wines and Beer.
- 27 CFR Part 29—Stills and Miscellaneous Regulations.
- 27 CFR Part 30—Gauging Manual.
- 27 CFR Part 71—Rules of Practice in Permit Proceedings.
- 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; T.D. ATF-479, 67 FR 30798, May 8, 2002]

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 Spirits having a proof of 190° or more when withdrawn from bond, including all subsequent dilutions and mixtures thereof, from whatever source or by whatever process produced.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