

§ 22.173

tax-free spirits for nonbeverage purposes may individually submit an application for a permit on Form 5150.33.

(d) An application for a permit shall be signed by the head of the agency or sub-agency, or the incumbent of an office which is authorized by the head of the agency or sub-agency, to sign. Evidence of authorization to sign for the head of the agency or sub-agency shall be furnished with the application.

(e) Tax-free spirits obtained by Government agencies may not be used for non-Government purposes.

[T.D. ATF-199, 50 FR 9183, Mar. 6, 1985; 50 FR 20099, May 14, 1985]

§ 22.173 Procurement of tax-free spirits.

Each Government agency shall retain the original of its permit, Form 5150.33, on file. When placing an initial order with a vendor, the agency shall forward a photocopy of its permit with the purchase order for tax-free spirits. In the case of an agency holding a single permit for use of other sub-agencies, the photocopy of the permit shall contain an attachment listing all other locations authorized to procure tax-free spirits. Any subsequent purchases from the same vendor need only contain the permit number on the purchase order.

§ 22.174 Receipt of shipment.

On receipt of a shipment of tax-free spirits, a representative of the Government agency shall inspect the shipment for any loss or deficiency. In the case of loss or deficiency, the agency shall annotate the receiving document and forward a copy to the appropriate ATF officer.

§ 22.175 Discontinuance of use.

When a Government agency, holding a permit issued under this subpart, no longer intends to procure and use tax-free spirits, the permit shall be returned to the appropriate ATF officer for cancellation. All photocopies of the permit furnished to vendors shall be returned to the agency for destruction.

§ 22.176 Disposition of excess spirits.

At the time of discontinuance of use of tax-free spirits, a Government agency may dispose of any excess tax-free spirits (a) by transferring the spirits to

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

another Government agency holding a permit, (b) by returning the spirits to a vendor, or (c) in any manner authorized by the appropriate ATF officer. Tax-free spirits may not be disposed of to the general public.

PART 24—WINE

Subpart A—Scope

- Sec.
- 24.1 General.
 - 24.2 Territorial extent.
 - 24.4 Related regulations.

Subpart B—Definitions

- 24.10 Meaning of terms.

Subpart C—Administrative and Miscellaneous Provisions

AUTHORITIES

- 24.19 Delegations of the Director.
- 24.20 Forms prescribed.
- 24.21 Modified forms.
- 24.22 Alternate method or procedure.
- 24.25 Emergency variations from requirements.
- 24.26 Authority to approve.
- 24.27 Segregation of operations.
- 24.28 Installation of meters, tanks, and other apparatus.
- 24.29 Claims.
- 24.30 Supervision.
- 24.31 Submission of forms and reports.
- 24.32 Records.
- 24.35 Right of entry and examination.
- 24.36 Instruments and measuring devices.
- 24.37 Samples for the United States.

FACILITIES AND ASSISTANCE

- 24.40 Gauging and measuring.
- 24.41 Office facilities.

EMPLOYER IDENTIFICATION NUMBER

- 24.45 Use on returns.
- 24.46 Application.
- 24.47 Execution of IRS Form SS-4.

SPECIAL (OCCUPATIONAL) TAXES

- 24.50 Payment of special (occupational) tax.
- 24.51 Rates of special (occupational) tax.
- 24.52 Exemption from special (occupational) tax.
- 24.53 Special (occupational) tax returns.
- 24.54 Special (occupational) tax stamps.
- 24.55 Changes in special (occupational) tax stamps.

ASSESSMENTS

- 24.60 General.
- 24.61 Assessment of tax.