

§ 28.251

That such transportation bill of lading will not be required when delivery is made directly to the foreign-trade zone or the customs bonded warehouse by the shipper. Bills of lading shall be signed by the carrier or by an agent of the carrier and shall contain the following minimum information:

(a) As to spirits specially denatured spirits, and wines:

(1) The name of the exporter (if different from the shipper),

(2) The name and address of the consignee (foreign consignee in case of export or through bill of lading),

(3) The number of packages or cases,

(4) The serial number of the TTB Form 5100.11, 5110.30, or 1582-A (5120.24), as the case may be, and

(5) The total quantity in wine gallons or liters,

(b) As to beer:

(1) The name of the shipper,

(2) The name and address of the consignee (foreign consignee in case of export or through bill of lading), and

(3) The number and size of containers.

Where a copy of an export bill of lading or a copy of the through bill of lading is required and is not obtainable, a certificate given by an agent of such carrier, as prescribed in § 28.253, may be procured and transmitted by the claimant or exporter to the appropriate TTB officer.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1334, 1335, 1336, as amended, 1362, 1380, (26 U.S.C. 5053, 5055, 5062, 5214, 5362); sec. 3(a), Pub. L. 91-659, 84 Stat. 1965 (26 U.S.C. 5066))

[T.D. 7002, 34 FR 1599, Feb. 1, 1969, as amended by 36 FR 8583, May 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 28.250, see the List of CFR Sections Affected in the Finding Aids section of this volume.

§ 28.251 Railway express receipts.

Where the exportation is to a contiguous foreign country and the shipment is by railway express, a receipt issued by the railway express agency may be accepted in lieu of an export bill of lading if the receipt furnishes all of the information required in an export bill of lading.

(72 Stat. 1334, 1335, 1336, 1362, 1380; 26 U.S.C. 5053, 5055, 5062, 5214, 5362)

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§ 28.252 Air express or freight bills of lading.

Where the exportation is made by air express or air freight, a bill of lading issued by the conveying airline is considered for the purpose of this part to be an export bill of lading if it otherwise conforms to the requirements of § 28.250.

(72 Stat. 1334, 1335, 1336, 1362, 1380; 26 U.S.C. 5053, 5055, 5062, 5214, 5362)

[T.D. 7002, 34 FR 1599, Feb. 1, 1969, as amended by 36 FR 8583, May 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

§ 28.253 Certificate by export carrier.

A certificate, executed under the penalties of perjury, by an agent or representative of the export carrier, showing actual exportation of the liquors (including specially denatured spirits) may be furnished by an exporter as evidence of exportation. The certificate shall contain a description of the shipment, including the serial number of the withdrawal form, or the claim and entry form, as the case may be, the name of the exporter, the name of the consignee, the date received, the place where received by such carrier, and the name of the carrier from which received.

(72 Stat. 1334, 1335, 1336, 1362, 1380; 26 U.S.C. 5053, 5055, 5062, 5214, 5362)

Subpart N—Proceedings at Ports of Export

§ 28.261 Notice to district director of customs.

On arrival at the port of exportation, of distilled spirits (including specially denatured spirits), wines, or beer, withdrawn or shipped for exportation or for use on vessels or aircraft, the exporter or his agent shall immediately notify the director of the port. At the same time, or prior thereto, the exporter or his agent shall file with the director two copies of the application, claim, or notice, TTB Form 5100.11, 5110.30, 1582-A (5120.24), 1582-B (5130.6), or 1689 (5130.12), as the case may be, covering the shipment: *Provided*, That where the shipment is for direct exportation,

such forms shall be filed at least six hours prior to lading.

(46 Stat. 690, as amended, 72 Stat. 1334, 1335, 1336, 1362, 1380; 19 U.S.C. 1309, 26 U.S.C. 5053, 5055, 5062, 5214, 5362)

[25 FR 5734, June 23, 1960, as amended by T.D. 7006, 34 FR 2251, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 28.261, see the List of CFR Sections Affected in the Finding Aids section of this volume.

§ 28.262 Delay in lading at port.

If, on arrival of a shipment withdrawn for export without payment of tax or free of tax, the exporting vessel is not prepared to receive the shipment, the district director of customs may permit such shipment to remain in possession of a carrier for a period not exceeding 30 days. Storage elsewhere for a like cause, and not exceeding the same period, may be approved by the district director of customs. In the event of further delay, the facts shall be reported to the appropriate TTB officer, who shall issue appropriate instructions concerning the disposition of the shipment.

(72 Stat. 1334, 1362, 1380; 26 U.S.C. 5053, 5214, 5362)

[25 FR 5734, June 23, 1960, as amended by T.D. 7006, 34 FR 2251, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

§ 28.263 [Reserved]

§ 28.264 Lading for exportation.

On receipt of the notification required in § 28.261, the district director of customs shall deliver both copies of the application, claim, or notice, TTB Form 5100.11, 5110.30, 1582-A (5120.24), 1582-B (5130.6), or 1689 (5130.12), as the case may be, covering the shipment, together with any forms which may be attached thereto, to a customs officer for inspection and supervision of lading. Such shipment shall be subject to the same requirements for inspection and supervision of lading at the port of exportation as may be required by Customs Regulations (19 CFR chapter I) in the case of similar shipments of imported merchandise to be exported in customs bond. When an inspection of the shipment is made before it is laden

on board the exporting carrier and such inspection discloses any discrepancy, the customs officer shall make note of the nature and extent of the discrepancy on each copy of the application, claim, or notice, TTB Form 5110.11, 5110.30, 1582-A (5120.24), 1582-B (5130.6), or 1689 (5130.12), as the case may be, and where the discrepancy involves one or more packages of distilled spirits or wine, he shall prepare customs Form 6001 in accordance with the instructions in § 28.291, and attach the original and copy of customs Form 6001 to the original and copy of the appropriate transaction form. The forms shall be disposed of according to the instructions thereon.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1334, as amended, 1335, as amended, 1336, as amended, 1362, as amended, 1380, as amended (26 U.S.C. 5053, 5055, 5062, 5214, 5362))

[T.D. ATF-198, 50 FR 8562, Mar. 1, 1985]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 28.264, see the List of CFR Sections Affected in the Finding Aids section of this volume.

§ 28.265 Evidence of fraud.

If the customs inspection discloses evidence of fraud, the customs officer shall detain the merchandise and notify the district director of customs who shall report the facts forthwith to the appropriate TTB officer. The appropriate TTB officer shall make investigation and take such action as the facts may warrant. Where the detained merchandise has been withdrawn for transfer and deposit in a manufacturing bonded warehouse, the merchandise shall be deemed not to have been deposited in said warehouse, and the designated officer shall hold in abeyance the processing of TTB Form 5100.11 until advised by the district director of customs that the detained merchandise may be entered for deposit. Where the detained merchandise has been withdrawn or entered for deposit in a foreign-trade zone or a customs bonded warehouse, it shall be deemed to not have been deposited in the zone or the warehouse and the customs officer shall hold in abeyance the processing of the application, notice, or claim, TTB Form 5100.11, 5110.30, 1582-A (5120.24), 1582-B (5130.6), or 1689 (5130.12), as the case may be, and Zone Form D,