

§ 28.63

the tax on the maximum quantity of distilled spirits and wine that may remain unaccounted for at any one time. However, the maximum penal sum of the bond shall not exceed \$200,000, but in no case shall the penal sum be less than \$1,000. Distilled spirits and wine withdrawn for exportation, use on vessels or aircraft, transfer to a customs bonded warehouse, or transfer to and deposit in a foreign-trade zone, shall remain unaccounted for until the evidence of exportation, use, deposit, transfer, or loss in transit has been filed with the appropriate TTB officer.

(c) *Apportioning bonds.* If the bond, Form 2735 (5100.30), is in less than the maximum penal sum, the principal shall apportion the bond, in accordance with the requirements on the bond form. The exporter may reapportion the bond coverage, if changing conditions make this necessary, by filing a consent of surety, TTB Form 1533 (5000.18), in accordance with its instructions.

(d) *Withdrawal of wine for transfer to a customs bonded warehouse; consent of surety.* An exporter with a bond on Form 2735 (5100.30) executed before April 1, 1981, shall obtain a consent of surety on Form 1533 (5000.18) before withdrawing wine without payment of tax from a bonded wine cellar for transfer to a customs bonded warehouse. The consent shall be executed in accordance with § 28.54 and filed in accordance with instructions on the form. Exporters with bonds executed on or after April 1, 1981, do not need this consent of surety, because such bonds automatically apply to withdrawals for transfer to customs bonded warehouses.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1352, as amended, 1362, as amended, 1380, as amended, 1381, 1382 (26 U.S.C. 5175, 5214, 5362) sec. 3, Pub. L. 91-659, 84 Stat. 1965, as amended (26 U.S.C. 5066, 5370, 5371))

[T.D. ATF-88, 46 FR 39815, Aug. 5, 1991, as amended by T.D. ATF-413, 64 FR 46845, Aug. 27, 1999; T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.63 Bond, Form 2736 (5100.12).

Where the proprietor of a manufacturing bonded warehouse desires to withdraw a specific lot of distilled spirits or wines without payment of tax, as authorized in § 28.25, he shall file, as

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

provided in § 28.51, a specific bond, on Form 2736 (5100.12), to cover the transportation of the distilled spirits or wines from the bonded premises from which withdrawn to the manufacturing bonded warehouse. The penal sum of such bond shall be not less than the tax prescribed by law on the quantity of distilled spirits or wines to be withdrawn: *Provided*, That the maximum penal sum of such bond shall not exceed \$200,000, but in no case shall the penal sum be less than \$1,000.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1352, as amended, 1380, as amended (26 U.S.C. 5175, 5362))

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71721, Dec. 11, 1979; T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.64 Bond, Form 2737.

(a) *General.* Where the proprietor of a manufacturing bonded warehouse desires to withdraw distilled spirits and wines from time to time without payment of tax, as authorized in § 28.25, he shall file, as provided in § 28.51, a continuing bond on Form 2737 (5110.67). The bond shall be executed in a penal sum sufficient to cover the tax at the rates prescribed by law on the maximum quantity of distilled spirits and wines which may remain unaccounted for at any one time: *Provided*, That the maximum penal sum of such bond shall not exceed \$200,000, but in no case shall the penal sum be less than \$1,000. Distilled spirits and wines withdrawn for transfer to a manufacturing bonded warehouse shall remain unaccounted for until the evidence of deposit in such warehouse, as required by this part, has been filed. The proprietor shall, at the time of executing Form 2737 (5110.67), designate the premises from which the withdrawals are to be made, provided that, as to any one bond on Form 2737 (5110.67), such premises shall be located in the same internal revenue region.

(b) *Apportioning bonds.* If the bond, Form 2737 (5110.67) is in less than the maximum penal sum, the principal shall apportion the bond, in accordance with the requirements on the bond form. The principal may reapportion the bond coverage, if changing conditions make this necessary, by filing a