

§ 18.1

DOCUMENT REQUIREMENTS

- 18.17 Retention of documents.
- 18.18 Execution under penalties of perjury.
- 18.19 Security.

Subpart D—Qualification

- 18.21 General.
- 18.22 Restrictions as to location and use.
- 18.23 Registry of stills.

APPLICATION

- 18.24 Data for application.
- 18.25 Organizational documents.
- 18.26 Powers of attorney.
- 18.27 Additional requirements.

CHANGES AFTER ORIGINAL ESTABLISHMENT

- 18.31 General requirements.
- 18.32 Change in name.
- 18.33 Change in location.
- 18.34 Continuing partnerships.
- 18.35 Change in proprietorship.
- 18.36 Change in officers and directors.
- 18.37 Change in stockholders.
- 18.38 Permanent discontinuance.
- 18.39 Qualification to alternate a volatile fruit-flavor concentrate plant and a distilled spirits plant.
- 18.40 Qualification to alternate volatile fruit-flavor concentrate plant and bonded wine cellar.
- 18.41 Separation of premises.
- 18.42 Record of alternation.
- 18.43 Conditions of alternation.

Subpart E—Operations

- 18.51 Processing material.
- 18.52 Production of high-proof concentrate.
- 18.53 Use of concentrate.
- 18.54 Transfer of concentrate.
- 18.55 Label.
- 18.56 Receipt of concentrate.

Subpart F—Records and Reports

- 18.61 Records and reports.
- 18.62 Record of transfer.
- 18.63 Record of transfer to a bonded wine cellar.
- 18.64 Photographic copies of records.
- 18.65 Annual report.

AUTHORITY: 26 U.S.C. 5001, 5171–5173, 5178, 5179, 5203, 5351, 5354, 5356, 5511, 5552, 6065, 7805.

SOURCE: T.D. ATF–104, 47 FR 23921, June 2, 1982, unless otherwise noted.

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Subpart A—Scope

§ 18.1 Scope.

The regulations in this part relate to the qualification and operation (including activities incident thereto) of plants for the manufacture of volatile fruit-flavor concentrate (essence). The regulations in this part apply to the several States of the United States and the District of Columbia.

§ 18.2 Applicability of law.

Except as specified in 26 U.S.C. 5511, the provisions of 26 U.S.C. Chapter 51 are not applicable to the manufacture, by any process which includes evaporations from the mash or juice of any fruit, of any volatile fruit-flavor concentrate if:

(a) The concentrate, and the mash or juice from which it is produced, contains no more alcohol than is reasonably unavoidable in the manufacture of the concentrate; and

(b) The concentrate is rendered unfit for use as a beverage before removal from the place of manufacture, or (in the case of concentrate which does not exceed 24 percent alcohol by volume) the concentrate is transferred to a bonded wine cellar for use in the production of natural wine; and

(c) The manufacturer of concentrate complies with all requirements for the protection of the revenue with respect to the production, removal, sale, transportation, and use of concentrate, and of the mash or juice from which it is produced, as may be prescribed by this part.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1392, as amended (26 U.S.C. 5511))

§ 18.3 Unlawful operations.

(a) A manufacturer of concentrate who violates any of the conditions stated in §18.2 is subject to the taxes and penalties otherwise applicable under 26 U.S.C. Chapter 51 in respect to such operations.

(b) Any person who sells, transports, or uses any concentrate or the mash or juice from which it is produced in violation of law or regulations is subject to all the provisions of 26 U.S.C. Chapter 51 pertaining to distilled spirits and