

**§ 18.65**

original record are applicable to the re-produced record.

**§ 18.65 Annual report.**

An annual report, on Form 1695(5520.2), of concentrate plant operations shall be prepared by each proprietor and forwarded in accordance with the instructions for the form. When a proprietor permanently discontinues the business of manufacturing concentrate, the proprietor shall submit the annual report in accordance with the instructions for the form.

[T.D. ATF-436, 66 FR 5472, Jan. 19, 2001]

**PART 19—DISTILLED SPIRITS PLANTS**

**Subpart A—Scope**

Sec.

- 19.1 General.
- 19.2 Territorial extent.
- 19.3 Related regulations.

**Subpart B—Definitions**

- 19.11 Meaning of terms.

**Subpart C—Taxes**

**GALLONAGE TAXES**

- 19.21 Tax.
- 19.22 Attachment of tax.
- 19.23 Lien.
- 19.24 Persons liable for tax.
- 19.25 Time for tax determination.
- 19.26 Tax on wine.

**ASSESSMENTS**

- 19.31 Production not accounted for.
- 19.32 Assessment of tax on spirits, denatured spirits, or wines in bond which are lost, destroyed or removed without authorization.

**EFFECTIVE TAX RATES**

- 19.34 Computation of effective tax rate.
- 19.35 Application of effective tax rate (Actual).
- 19.36 Standard effective tax rate.
- 19.37 Average effective tax rate.
- 19.38 Inventory reserve account.

**CLAIMS**

- 19.41 Claims on spirits, denatured spirits, articles, or wines lost or destroyed in bond.
- 19.42 Claims on spirits returned to bonded premises.
- 19.43 Claims relating to spirits lost after tax determination.

**27 CFR Ch. I (4–1–05 Edition)**

- 19.44 Execution of claims and supporting documents.
- 19.45 Claims for credit of tax.
- 19.46 Adjustments for credited tax.

**Subpart Ca—Special (Occupational) Taxes**

- 19.49 Liability for special tax.
- 19.50 Rates of special tax.
- 19.51 Special tax returns.
- 19.52 Employer identification number.

**SPECIAL TAX STAMPS**

- 19.53 Issuance, distribution, and examination of special tax stamps.
- 19.54 Changes in special tax stamps.

**Subpart D—Administrative and Miscellaneous Provisions**

**ACTIVITIES NOT SUBJECT TO THIS PART**

- 19.57 Recovery and reuse of denatured spirits in manufacturing processes.
- 19.58 Use of taxpaid distilled spirits to manufacture products unfit for beverage use.

**AUTHORITIES OF THE DIRECTOR**

- 19.61 Forms prescribed.
- 19.62 Alternate methods or procedures.
- 19.63 Pilot operations.
- 19.64 [Reserved]
- 19.65 Experimental distilled spirits plants.
- 19.66 Application to establish experimental plants.
- 19.67 Spirits produced in industrial processes.
- 19.68 Other businesses.
- 19.70 Exemptions to meet the requirements of National defense.
- 19.71 Experimental or research operations by scientific institutions and colleges of learning.

**AUTHORITIES OF THE REGIONAL DIRECTOR (COMPLIANCE)**

- 19.72 Other businesses.
- 19.73 Emergency variations from requirements.
- 19.74 Disaster exemptions.
- 19.75 Assignment of officers and supervision of operations.
- 19.76 Allowance of remission, abatement, credit or refund of tax.
- 19.77 Installation of meters, tanks and other apparatus.
- 19.78 Approval of qualifying documents.
- 19.79 Discontinuance of storage facilities.

**AUTHORITIES OF ATF OFFICERS**

- 19.81 Right of entry and examination.
- 19.82 Detention of containers.
- 19.83 Samples for the United States.
- 19.84 Gauging and measuring equipment.

**ENTRY AND EXAMINATION OF PREMISES**

- 19.86 Furnishing facilities and assistance.