

§ 24.19

Sweetening. The addition of juice, concentrated juice or sugar to wine after the completion of fermentation and before taxpayment.

Tax exempt cider. Cider produced in accordance with § 24.76

Tax year. The period from July 1 of one calendar year through June 30 of the following year.

Taxpaid wine. Wine on which the tax imposed by law has been determined, regardless of whether the tax has actually been paid or the payment of tax has been deferred.

Taxpaid wine bottling house. Premises established under the provisions of this part primarily for bottling or packing taxpaid wine.

Taxpaid wine premises. Premises established under the provisions of this part on which taxpaid wine operations other than bottling are authorized to be conducted.

This chapter. Title 27, Code of Federal Regulations, chapter I (27 CFR chapter I).

Total solids. The degrees Brix of unfermented juice or dealcoholized wine.

Treasury Account. The Department of Treasury's General Account at the Federal Reserve Bank of New York.

U.S.C. The United States Code.

United States wine. Wine produced on bonded wine premises in the United States.

Unmerchantable wine. Wine which has been taxpaid, removed from bonded wine premises, and subsequently returned to a bonded wine premises under the provisions of § 24.295 for the purpose of reconditioning, reformulation or destruction.

Vinegar. A wine or wine product not for beverage use produced in accordance with the provisions of this part and having not less than 4.0 grams (4.0 percent) of volatile acidity (calculated as acetic acid and exclusive of sulfur dioxide) per 100 milliliters of wine.

Volatile fruit-flavor concentrate. Any concentrate produced by any process which includes evaporations from any fruit mash or juice.

Wine. When used without qualification, the term includes every kind (class and type) of product produced on bonded wine premises from grapes, other fruit (including berries), or other

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suitable agricultural products and containing not more than 24 percent of alcohol by volume. The term includes all imitation, other than standard, or artificial wine and compounds sold as wine. A wine product containing less than one-half of one percent alcohol by volume is not taxable as wine when removed from the bonded wine premises.

Wine premises. Premises established under the provisions of this part on which wine operations or other operations are authorized to be conducted.

Wine spirits. Brandy or wine spirits authorized under 26 U.S.C. 5373 for use in wine production.

[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-312, 56 FR 31077, July 9, 1991; T.D. ATF-398, 63 FR 44783, Aug. 21, 1998; T.D. ATF-409, 64 FR 13683, Mar. 22, 1999]

Subpart C—Administrative and Miscellaneous Provisions

AUTHORITIES

§ 24.19 Delegations of the Director.

Most of the regulatory authorities of the Director contained in this Part 24 are delegated to appropriate ATF officers. These ATF officers are specified in ATF Order 1130.5, Delegation Order—Delegation of the Director's Authorities in 27 CFR Part 24—Wine. ATF delegation orders, such as ATF Order 1130.5, are available to any interested person by mailing a request to the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5190, or by accessing the ATF web site (<http://www.atf.treas.gov/>).

[T.D. ATF-409, 64 FR 13683, Mar. 22, 1999]

§ 24.20 Forms prescribed.

(a) The appropriate ATF officer is authorized to prescribe all forms required by this part. All of the information called for in each form will be furnished as indicated by the headings on the form and the instructions on or pertaining to the form and as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5190, or by accessing the ATF web site (<http://>