

Subpart I—Importer's Records and Reports

FILING AND RETENTION OF RECORDS AND REPORTS

§§ 27.130–27.132 [Reserved]

RECORD AND REPORT OF IMPORTED LIQUORS

§ 27.133 General requirements.

Except as provided in §27.134, every importer who imports distilled spirits, wines, or beer shall keep such records and render such reports of the physical receipt and disposition of such liquors as are required to be kept by a wholesale or retail dealer, as applicable, under the provision of part 194 of this chapter. Any importer who does not take physical possession of the liquors at the time of, but is responsible for, their release from customs custody shall keep commercial records reflecting such release; such records shall identify the kind and quantity of the liquors released, the name and address of the person receiving the liquors from customs custody, and the date of release, and shall be filed chronologically by release dates. Records and reports will not be required under this part with respect of liquors while in customs custody.

(Approved by the Office of Management and Budget under control number 1512–0352)

(72 Stat. 1342, 1345, 1395; 26 U.S.C. 5114, 5124, 5555)

[T.D. ATF–2, 37 FR 22743, Oct. 21, 1972. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF–172, 49 FR 14943, Apr. 16, 1984]

§ 27.134 Proprietors of qualified premises.

Importing operations conducted by proprietors of premises qualified under the provisions of this chapter shall be recorded and reported in accordance with the regulations governing the operations of each such premises.

(72 Stat. 1342, 1361, 1395; 26 U.S.C. 5114, 5207, 5555)

[T.D. 6388, 24 FR 4824, June 12, 1959, as amended by T.D. 6477, 25 FR 6207, July 1, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 27.136 Filing.

(a) All records and reports required by this part will be maintained separately, by transaction or reporting date, at the importer's place of business. The appropriate ATF officer may, pursuant to an application, authorize files, or an individual file, to be maintained at another business location under the control of the importer, if the alternative location does not cause undue inconvenience to appropriate ATF officers desiring to examine the files or delay in the timely submission of documents, and are not inconsistent with Customs recordkeeping requirements (See 19 CFR part 163).

(b) If an importer conducts wholesale operations, one legible copy of each required record of receipt and disposition shall be filed not later than one business day following the date of transaction.

(c) If an importer conducts only retail operations, they may maintain either loose-leaf or book records of the daily receipt of liquors which contain all the required information.

(d) Supporting documents, such as consignors' invoices, delivery receipts, bills of lading, etc., or exact copies of the same, may be filed in accordance with the importer's regular accounting and recordkeeping practices.

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(Sec. 201, Pub. L. 85–859, 72 Stat. 1342, as amended, 1395, as amended (26 U.S.C. 5114, 5555))

[T.D. ATF–116, 47 FR 51573, Nov. 16, 1982, as amended by T.D. ATF–172, 49 FR 14943, Apr. 16, 1984; T.D. ATF–474, 67 FR 11232, Mar. 13, 2002]

§ 27.137 Retention.

All records required by this part, documents or copies of documents supporting these records, and file copies of reports required by this part, must be retained for not less than three years, and during this period must be available, during business hours, for inspection and copying by appropriate ATF or Customs officers. Furthermore, the appropriate ATF officer may require

these records to be kept for an additional period of not more than three years in any case where the appropriate ATF officer determines retention necessary or advisable. Any records, or copies thereof, containing any of the information required by this part to be prepared, wherever kept, must also be made available for inspection and copying.

[T.D. ATF-474, 67 FR 11232, Mar. 13, 2002]

OTHER RECORDS

§ 27.138 Transfer record.

The transfer record for imported spirits prescribed in § 27.172 shall show the:

- (a) Date prepared;
- (b) Serial number of the transfer record, beginning with "1" each January 1;
- (c) Name and distilled spirits plant number of the proprietor who received the spirits from customs custody;
- (d) Country of origin;
- (e) Name of foreign producer;
- (f) Kind of spirits;
- (g) Age, in years, months and days of the spirits;
- (h) Proof of the spirits;
- (i) Type and number of containers; and
- (j) Proof gallons of spirits in the shipment.

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[T.D. ATF-198, 50 FR 8558, Mar. 1, 1985]

§ 27.139 Package gauge record.

When required in this part, a package gauge record shall be prepared to show:

- (a) The date prepared;
- (b) The related transaction record and its serial number; and
- (c) For each package:
 - (1) Package identification or serial number;
 - (2) Kind of spirits;
 - (3) Gross weight;
 - (4) Proof;
 - (5) Proof gallons;
 - (6) Name of warehouseman who received the spirits from customs custody; and
 - (7) Name of importer.

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[T.D. ATF-198, 50 FR 8558, Mar. 1, 1985]

Subparts J-K [Reserved]

Subpart L—Transfer of Distilled Spirits From Customs Custody to Bonded Premises of Distilled Spirits Plant

§ 27.171 General provisions.

Imported distilled spirits in bulk containers may, under the provisions of this subpart, be withdrawn by the proprietor of a distilled spirits plant from customs custody and transferred in such bulk containers or by pipeline to the bonded premises of his plant, without payment of the internal revenue tax imposed on imported spirits by 26 U.S.C. 5001. Imported spirits so withdrawn and transferred to a distilled spirits plant (a) may be redistilled or denatured only if of 185 degrees or more of proof, and (b) may be withdrawn from internal revenue bond for any purpose authorized by 26 U.S.C. chapter 51, in the same manner as domestic distilled spirits. Imported distilled spirits transferred from customs custody to the bonded premises of a distilled spirits plant under the provisions of this subpart shall be received and stored thereat, and withdrawn or transferred therefrom, subject to the applicable provisions of 27 CFR part 19. However, distilled spirits plant proprietors are not required to file application on ATF Form 5100.16 to receive imported spirits from customs custody. The person operating the bonded premises of the distilled spirits plant to which imported spirits are transferred shall become liable for the tax on distilled spirits withdrawn from customs custody under 26 U.S.C. 5232, upon release of the spirits from customs custody, and the importer shall thereupon be relieved of his liability for such tax.

(Sec. 3, Pub. L. 90-630, 82 Stat. 1328, as amended (26 U.S.C. 5232))

[T.D. ATF-62, 44 FR 71719, Dec. 11, 1979, as amended by T.D. ATF-198, 50 FR 8558, Mar. 1, 1985]

§ 27.172 Preparation of transfer record and package gauge record.

The person importing spirits under this subpart shall prepare a transfer record according to § 27.138. A separate transfer record shall be prepared for