

exporter's application on Zone Form E and dispose of it in accordance with the applicable provisions of Customs Regulations (19 CFR chapter I). Where the appropriate TTB officer has authorized the destruction of the liquor, such destruction shall be accomplished under customs supervision.

[25 FR 5734, June 23, 1960, as amended by T.D. 7006, 34 FR 2251, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. TTB-8, 69 FR 3831, Jan. 27, 2004]

EVIDENCE OF EXPORTATION AND USE

§ 28.40 Evidence of exportation: distilled spirits and wine.

The exportation of any shipment of distilled spirits or wine may be evidenced by:

- (a) A copy of the export bill of lading (§ 28.250); or
- (b) A copy of the railway express receipt (§ 28.251); or
- (c) A copy of the air express receipt (§ 28.252); or
- (d) A copy of the through bill of lading where exportation is to a contiguous foreign country (§ 28.250); or
- (e) A certificate by the export carrier, as provided for in § 28.253.

(72 Stat. 1334, 1335, 1336, 1362, 1380; 26 U.S.C. 5053, 5055, 5062, 5214, 5362)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-224, 51 FR 7698, Mar. 5, 1986; T.D. TTB-8, 69 FR 3831, Jan. 27, 2004]

§ 28.41 Evidence of lading for use on vessels or aircraft: distilled spirits and wine.

The lading of distilled spirits or wine for use on vessels or aircraft may be evidenced by submission of a receipt procured under the provisions of § 28.268.

(Sec. 309, Tariff Act of 1930, 46 Stat. 690, as amended (19 U.S.C. 1309); sec. 201, Pub. L. 85-859; 72 Stat. 1362, as amended, 1380, as amended (26 U.S.C. 5214, 5362))

[T.D. ATF-224, 51 FR 7698, Mar. 5, 1986, as amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.42 Evidence of deposit.

The deposit of distilled spirits in a customs bonded warehouse or distilled spirits and wines in a foreign-trade zone with benefit of drawback may be

evidenced by a copy of the transportation bill of lading obtained under the provisions of § 28.250.

(48 Stat. 999, as amended, 84 Stat. 1965; 19 U.S.C. 81c, 26 U.S.C. 5066)

[T.D. 7112, 36 FR 8580, May 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.43 Evidence of exportation and lading for use on vessels and aircraft: beer.

(a) *Exportation.* The exportation of beer to a foreign country or possession will be fully evidenced by any of the following documents:

- (1) Customs certification of lading and clearance on Form 1582-B (5130.6) or Form 1689 (5130.12) under subpart M of this part; or
- (2) For shipment to the armed forces, certification by a military officer on Form 1582-B (5130.6) or Form 1689 (5130.12) under § 28.275; or
- (3) A bill of lading (§ 28.250), a railway express receipt (§ 28.251), or an air express or air freight bill of lading (§ 28.252), when such bills of lading or receipt show exportation to a foreign country or possession; or
- (4) A certificate issued by an export carrier under § 28.253 attesting to exportation to a foreign country or possession; or
- (5) A landing certificate issued by an official of the country or possession where the beer has actually landed; or
- (6) Any other evidence of exportation approved by the appropriate TTB officer.

(b) *Use as supplies on vessels and aircraft.* The lading of beer for use on vessels or aircraft will be fully evidenced by:

- (1) For fishing vessels only, customs certification of lading and use on Form 1582-B (5130.6) or Form 1689 (5130.12) under § 28.23; or
- (2) Customs certification of lading on Form 1582-B (5130.6) or Form 1689 (5130.12) under §§ 28.264 or 28.282; or