

§ 28.1

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AUTHORITY: 5 U.S.C. 552(a); 19 U.S.C. 81c, 1202; 26 U.S.C. 5001, 5007, 5008, 5041, 5051, 5054, 5061, 5111, 5112, 5114, 5121, 5122, 5124, 5201, 5205, 5207, 5232, 5273, 5301, 5313, 5555, 6302, 7805; 27 U.S.C. 203, 205; 44 U.S.C. 3504(h).

SOURCE: 25 FR 5734, June 23, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004

EDITORIAL NOTE: Nomenclature changes to part 28 appear at 67 FR 18087 through 18090, Apr. 15, 2002.

Subpart A—Scope

§ 28.1 General.

The regulations in this part relate to exportation, lading for use on vessels and aircraft, and the transfer to a foreign-trade zone or a manufacturing bonded warehouse, class 6, of distilled spirits (including specially denatured spirits), beer, and wine, and in the case of distilled spirits and wine only, transfer to a customs bonded warehouse as provided for in 26 U.S.C. 5066 and 5362, whether without payment of tax, free of tax, or with benefit of drawback, and includes requirements with respect to removal, shipment, lading, deposit, evidence of exportation, losses, claims, and bonds.

[T.D. ATF-88, 46 FR 39814, Aug. 5, 1981]

§ 28.2 Forms prescribed.

(a) The Appropriate TTB officer is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished 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 22150-5950, or

by accessing the TTB Web site (<http://www.ttb.gov>).

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[T.D. ATF-92, 46 FR 46921, Sept. 23, 1981, as amended by T.D. ATF-249, 52 FR 5963, Feb. 27, 1987; T.D. ATF-372, 61 FR 20725, May 8, 1996; T.D. ATF-477, 67 FR 18087, Apr. 15, 2002; T.D. TTB-8, 69 FR 3831, Jan. 27, 2004]

§ 28.3 Related regulations.

Regulations relating to this part are listed below:

19 CFR Chapter I—Customs Regulations
 27 CFR Part 1—Basic Permit Requirements Under the Federal Alcohol Administration Act
 27 CFR Part 4—Labeling and Advertising of Wine
 27 CFR Part 19—Distilled Spirits Plants
 27 CFR Part 21—Formulas for Denatured Alcohol and Rum
 27 CFR Part 24—Wine
 27 CFR Part 25—Beer
 27 CFR Part 30—Gauging Manual
 27 CFR Part 31—Alcohol Beverage Dealers
 31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety of Sureties on Penal Bonds

[T.D. ATF-224, 51 FR 7698, Mar. 5, 1986; as amended by T.D. ATF-299, 55 FR 25033, June 19, 1990; T.D. TTB-25, 70 FR 19883, Apr. 15, 2005]

§ 28.4 Delegations of the Administrator.

Most of the regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.28, Delegation of the Administrator's Authorities in 27 CFR Part 28, Exportation of Alcohol. You may obtain a copy of this order by accessing the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. TTB-44, 71 FR 16946, Apr. 4, 2006]

Subpart B—Definitions

§ 28.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent

thereof, terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude things not enumerated which are in the same general class.

Administrator. The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

Appropriate TTB officer. An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.28, Delegation of the Administrator's Authorities in 27 CFR part 28, Exportation of Alcohol.

Beer. Beer, ale, porter, stout, and other similar fermented beverages (including sake or similar products) of any name or description containing one-half of 1 percent or more of alcohol by volume, brewed or produced from malt, wholly or in part, or from any substitute therefor.

Bonded premises—distilled spirits plant. The premises of a distilled spirits plant, or part thereof, on which distilled spirits operations defined in 26 U.S.C. 5002 are authorized to be conducted.

Bonded wine cellar. Premises established under part 24 of this chapter for the production, blending, cellar treatment, storage, bottling, packaging, or repackaging of untaxpaid wine.

Brewer. A proprietor of a brewery.

Brewery. Premises established under part 25 of this chapter for the production of beer.

Bulk container. any container having a capacity of more than 1 gallon.

CFR. The Code of Federal Regulations.

Container. Any receptacle, vessel, or any form of package, bottle, can, tank, or pipeline used, or capable of being used, for holding, storing, transferring, or conveying liquors.

Customs bonded warehouse. A customs bonded warehouse, class 2, 3, or 8, established under the provisions of Customs Regulations (19 CFR chapter I).