

§ 28.59

27 CFR Ch. I (4-1-06 Edition)

§ 28.59 Bond, Form 5120.36.

Where the operations of a bonded wine cellar are covered by bond, Form 5120.36, as provided in part 24 of this chapter, such bond shall cover the withdrawal of wine without payment of tax, as authorized in § 28.121, from such bonded wine cellar by the proprietor of the bonded wine cellar.

(72 Stat. 1379, 1380; 26 U.S.C. 5354, 5362, as amended by T.D. ATF-299, 55 FR 25033, June 19, 1990; T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.60 Brewer's bond, Form 5130.22.

When beer or beer concentrate is removed from a brewery without payment of tax for any of the purposes authorized in § 28.141, the brewer's bond, Form 5130.22, furnished under the provisions of part 25 of this chapter will cover the removals.

(49 Stat. 999, as amended (19 U.S.C. 81c); sec. 201, Pub. L. 85-859, 72 Stat. 1334, as amended, 1388, as amended (26 U.S.C. 5053, 5401))

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

§ 28.61 Bond, Form 2734 (5100.25).

If a specific lot of distilled spirits or wine is to be withdrawn without payment of tax, as authorized in § 28.91(a)(1), (2), (3), (5), or § 28.121(a), (b), (c), or (d), by a person other than the proprietor of the bonded premises, a specific bond on TTB Form 2734 (5100.25) shall be filed by the exporter, as provided in § 28.51. The penal sum of the bond shall not be less than the tax prescribed by law on the quantity of spirits or wine to be withdrawn. However, the maximum penal sum of the bond shall not exceed \$200,000 but in no case shall the penal sum be less than \$1,000.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1352, as amended, 1362, as amended, 1380, as amended, 1381, 1382 (26 U.S.C. 5175, 5214, 5362) sec. 3, Pub. L. 91-659, 84 Stat. 1965, as amended (26 U.S.C. 5066, 5370, 5371))

[T.D. ATF-88, 46 FR 39815, Aug. 5, 1981, as amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.62 Bond, Form 2735 (5100.30).

(a) *Requirement for bond.* If a person other than the proprietor of the bonded premises withdraws distilled spirits or

wine without payment of tax, as authorized by § 28.91(a)(1), (2), (3), (5), or § 28.121(a), (b), (c), or (d), the exporter shall file a continuing bond, TTB Form 2735 (5100.30), as provided in § 28.51.

(b) *Penal sum of bond.* The penal sum of the bond shall be sufficient to cover the tax on the maximum quantity of distilled spirits and wine that may remain unaccounted for at any one time. However, the maximum penal sum of the bond shall not exceed \$200,000, but in no case shall the penal sum be less than \$1,000. Distilled spirits and wine withdrawn for exportation, use on vessels or aircraft, transfer to a customs bonded warehouse, or transfer to and deposit in a foreign-trade zone, shall remain unaccounted for until the evidence of exportation, use, deposit, transfer, or loss in transit has been filed with the appropriate TTB officer.

(c) *Apportioning bonds.* If the bond, Form 2735 (5100.30), is in less than the maximum penal sum, the principal shall apportion the bond, in accordance with the requirements on the bond form. The exporter may reapportion the bond coverage, if changing conditions make this necessary, by filing a consent of surety, TTB Form 1533 (5000.18), in accordance with its instructions.

(d) *Withdrawal of wine for transfer to a customs bonded warehouse; consent of surety.* An exporter with a bond on Form 2735 (5100.30) executed before April 1, 1981, shall obtain a consent of surety on Form 1533 (5000.18) before withdrawing wine without payment of tax from a bonded wine cellar for transfer to a customs bonded warehouse. The consent shall be executed in accordance with § 28.54 and filed in accordance with instructions on the form. Exporters with bonds executed on or after April 1, 1981, do not need this consent of surety, because such bonds automatically apply to withdrawals for transfer to customs bonded warehouses.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1352, as amended, 1362, as amended, 1380, as amended, 1381, 1382 (26 U.S.C. 5175, 5214, 5362) sec. 3, Pub. L. 91-659, 84 Stat. 1965, as amended (26 U.S.C. 5066, 5370, 5371))

[T.D. ATF-88, 46 FR 39815, Aug. 5, 1991, as amended by T.D. ATF-413, 64 FR 46845, Aug. 27, 1999; T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]