

**§ 28.94 Containers.**

Distilled spirits authorized to be withdrawn without payment of tax from the bonded premises of a distilled spirits plant under the provisions of this subpart may be withdrawn from such establishment in such containers as may be authorized in part 19 of this chapter. Except as otherwise provided in this part, the gauging, packing, bottling, casing, marking, closing and reporting of distilled spirits prior to withdrawal shall be in accordance with the provisions of part 19 of this chapter.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended, 1360, as amended, 1374, as amended (26 U.S.C. 5205, 5206, 5301))

[T.D. ATF-62, 44 FR 71722, Dec. 11, 1979; as amended by T.D. ATF-206, 50 FR 23956, June 7, 1985]

**§ 28.95 Change of packages for exportation.**

Whenever the exporter desires to transfer distilled spirits from packages filled in internal revenue bond to such other suitable packages as may be desired for exportation, such change of packages shall be made under the procedures of part 19 of this chapter, prior to the preparation of TTB Form 5100.11 covering the removal of the distilled spirits.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended, 1360, as amended, 1374, as amended (26 U.S.C. 5205, 5206, 5301))

[T.D. ATF-62, 44 FR 71722, Dec. 11, 1979, as amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

**§ 28.96 Approval of application.**

When filed as an application, and TTB Form 5100.11 has been properly executed, and the required bond has been filed in a sufficient amount, the appropriate TTB officer shall approve the application on all copies of the form and send them to the proprietor of the bonded premises from which the spirits will be withdrawn.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1362, as amended (26 U.S.C. 5214))

[T.D. ATF-62, 44 FR 71722, Dec. 11, 1979, as amended by T.D. ATF-198, 50 FR 8559, Mar. 1, 1985; T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

**§ 28.97 [Reserved]****§ 28.98 Inspection and regauge.**

The proprietor shall inspect all containers to be withdrawn pursuant to TTB Form 5100.11 and shall regauge all packages, except those which are to be withdrawn on the filling or production gauge as authorized in 27 CFR part 19. If the withdrawal is to be made subject to regauge, the proprietor shall prepare a package gauge record as provided in 27 CFR part 19, enter the total proof gallons regauged on TTB Form 5100.11, and attach a copy of the package gauge record to each copy of TTB Form 5100.11. If a proprietor wishes to reduce the proof of spirits contained in packages to be withdrawn pursuant to TTB Form 5100.11, he shall make such proof reduction incident to regauge of the packages.

(Approved by the Office of Management and Budget under control number 1412-0190 and 1512-0250)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended (26 U.S.C. 5204))

[T.D. ATF-198, 50 FR 8559, Mar. 1, 1985, as amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

**§ 28.100 [Reserved]****§ 28.101 Packages to be stamped.**

Each package and authorized bulk conveyance of spirits (including tank cars and tank trucks but not pipelines) withdrawn without payment of tax under the provisions of this subpart shall be marked with the word "EXPORT" in accordance with the provisions of 27 CFR part 19 prior to its removal from the bonded premises.

(Approved by the Office of Management and Budget under control number 1512-0189)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended (26 U.S.C. 5205))

[T.D. ATF-198, 50 FR 8560, Mar. 1, 1985; as amended by T.D. ATF-206, 50 FR 23956, June 7, 1985]