

by adding the remnant gallonage to the quantity to be accounted for together with appropriate notation explaining the transactions.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1360, as amended (26 U.S.C. 5201, 5206))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

§ 19.390 Filling packages.

Spirits may be drawn into packages from a tank (conforming to the requirements of § 19.273). Such packages shall be gauged by the proprietor, and he shall report the details of such gauge on a package gauge record, according to § 19.769, and attach a copy of the package gauge record to each copy of the bottling and packaging record covering the product. Such packages shall be marked as prescribed by subpart R of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.391 Removals by bulk conveyances or pipelines.

When the spirits in the processing accounts are to be removed in bulk conveyances or by pipeline, the proprietor shall record the filling of the conveyance or the transfer by pipeline on the bottling and packaging record. The spirits shall be removed from bonded premises in accordance with subpart P of this part. The cosignor shall forward to the consignee a statement of composition or a copy of any formula under which such spirits were processed for determining the proper use of the spirits, or for the labeling of the finished product. Bulk conveyances shall be marked as provided in subpart R of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

§ 19.392 Rebottling.

When the spirits are dumped for rebottling, the proprietor shall prepare a bottling and packaging record, appropriately modified. If the spirits were originally bottled by another proprietor, a statement from the original

bottler consenting to the rebottling must be secured by the proprietor.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.393 Reclosing and relabeling.

The proprietor may reclose or relabel distilled spirits, either before removal from bonded premises or after return thereto. The reclosing or relabeling of spirits returned to bonded premises shall be done immediately, and the spirits promptly removed. When spirits were originally bottled by another proprietor, the relabeling proprietor shall have on file a statement from the original bottler consenting to the relabeling. When spirits are relabeled, the proprietor shall have a certificate of label approval or certificate of exemption from label approval issued under 27 CFR part 5 for labels used on relabeled spirits. The proprietor shall prepare a separate record according to § 19.747 to cover the relabeling or reclosing. For spirits returned to bond under 26 U.S.C. 5215(c), the proprietor shall annotate such information on the record.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1358, as amended (26 U.S.C. 5201, 5205); sec. 807, Pub. L. 96-39, 93 Stat. 280 (26 U.S.C. 5215))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

§ 19.394 Bottled-in-bond spirits.

Spirits which are labeled as bottled-in-bond for domestic consumption shall meet the requirements in 27 CFR part 5 and shall bear a closure or other device as required by subpart T of this part.

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

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

§ 19.395 Labels for export spirits.

All bottles containing spirits bottled for export shall have securely affixed thereto a label showing the following:

- (a) Kind of spirits;
- (b) Percent-alcohol-by-volume of the spirits;

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(c) Net contents, unless the markings on the bottle indicate such contents; and

(d) The name (or, if desired, the trade name) of the bottler.

The bottler may place on the label any additional information that he may desire if it is not inconsistent with the required information. The label information may be stated in the language of the country to which the spirits are to be exported provided the proprietor maintains on file an English translation of the information. The net contents and proof may be stated in the units of measurement of the foreign country provided the proprietor maintains a record of the equivalent units as they would be required to be expressed if bottled for domestic consumption. The appropriate TTB officer may waive the requirement of showing any of the information required by this section, other than the kind of spirits, upon a showing that the country to which the spirits are to be exported prohibits the showing of such information. With respect to kind of spirits, the appropriate TTB officer may waive the designation required by 27 CFR 5.22, only to the extent that the label need not bear the word "diluted" on distilled spirits bottled below the minimum bottling proof, provided this is in accordance with the rules of the countries to which such product is to be exported.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1374, as amended (26 U.S.C. 5201, 5301))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-237, 51 FR 36395, Oct. 10, 1986; T.D. ATF-283, 54 FR 11704, Mar. 22, 1989]

§ 19.396 Spirits removed for shipment to Puerto Rico.

Spirits removed for shipment to Puerto Rico with benefit of drawback or without payment of tax under the provisions of 27 CFR part 28 are subject to the provisions of 27 CFR part 5 in re-

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spect to labeling requirements and standards of fill for bottles.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, (26 U.S.C. 5201))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. TTB-8, 69 FR 3829, Jan. 27, 2004]

§ 19.397 Spirits not originally intended for export.

Spirits manufactured, produced, bottled in bottles, packed in containers, or which are packaged in casks or other bulk containers in the United States, originally intended for domestic use may be exported with benefit of drawback or without payment of tax if the cases or bulk containers are marked as required by 27 CFR part 28. The proprietor may relabel the spirits to show any of the information provided for in § 19.395. When the proprietor desires to file a claim for drawback on spirits prepared for export under this section, the provisions of 27 CFR 28.195b shall be followed. When the proprietor desires to withdraw spirits without payment of tax, he shall file a notice in accordance with 27 CFR 28.92.

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

(Sec. 201, Pub. L. 85-859, 72 Stat. 1336, as amended, 1358, as amended, 1362, as amended (26 U.S.C. 5062, 5205, 5214))

[T.D. ATF-206, 50 FR 23951, June 7, 1985, as amended by T.D. TTB-8, 69 FR 3829, Jan. 27, 2004]

§ 19.398 Alcohol.

(a) *Containers.* Subject to the provisions of subpart R of this part, alcohol for industrial use may be put in bottles, packages, or other containers. Proprietors shall comply with the provisions in subpart S of this part when alcohol for nonindustrial domestic use is bottled.

(b) *Closures.* Closures or other devices shall be affixed to containers of alcohol as provided in subpart T of this part.

(c) *Bottle labels.* All bottles of alcohol for industrial use shall have affixed thereto a label showing "Alcohol" and the name and plant number of the bottler. The bottler may place on the label additional information, if it is not inconsistent with the required information.