

Chapter 51, in the same manner as domestic spirits.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1366, as amended (26 U.S.C. 5232))

§ 19.482 Age and fill date.

For the purpose of this part, the age and fill date for spirits that are imported or brought into the United States shall be:

(a) *Age.* The claimed age, which is supported by the documentation required in 27 CFR part 5.

(b) *Fill date.* The date that packages of spirits are released from customs custody or filled on bonded premises.

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

§ 19.483 Recording gauge.

(a) When packages of spirits are received from customs custody in the storage account, the proprietor shall use the last official gauge to compute and record on the deposit records prescribed in §19.740 for each entry the average content of the packages being received which shall also provide the basis for entries on the package summary records prescribed in §19.741. If the last official gauge indicates a substantial variation in the contents of the packages, the proprietor shall group the packages into lots according to their approximate contents, and assign a separate lot identification to each group of packages, based on the date the packages were received on bonded premises.

(b) When packages of spirits are received from customs custody in the processing account, the proprietor shall determine the proof gallons of spirits received in each package. The determination may be made by use of the last official gauge.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1360, as amended (26 U.S.C. 5232))

IMPORTED SPIRITS

§ 19.484 Marks on containers of imported spirits.

(a) *General.* Each portable bulk container of spirits shall, when received on bonded premises under the provisions of §19.481, or when filled on bonded premises, be marked with:

- (1) The name of the importer;
- (2) The country of origin;
- (3) The kind of spirits;
- (4) The package identification number as provided in §19.593 or the package serial number as provided in §19.594;
- (5) If filled on bonded premises, the date of fill;
- (6) The proof; and
- (7) The proof gallons of spirits in the package. Package identification numbers or package serial numbers shall be preceded by the symbol "IMP" and any distinguishing prefix or suffix used as provided in §19.594. The proprietor who receives packages of imported spirits under the provisions of §19.481 shall be responsible for having the required marks placed on such packages. Package identification numbers assigned under the provisions of this section to packages of spirits received from customs custody shall be recorded on the deposit records by the proprietor who receives the spirits.

(b) *Exception.* Proprietors are relieved from placing prescribed marks on packages when the spirits will be removed from the packages within 30 days of the date of receipt at the distilled spirits plant. Packages not dumped as provided in this paragraph within the time prescribed must be promptly marked in the manner required by §19.595. The provisions of this section shall not be construed to waive, or authorize the waiver of, the requirements of this part for the assigning of package identification numbers or for the recording of such package identification numbers on deposit records, and the required recording of lot identification numbers and related information on other transaction forms, records, or reports.

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

PUERTO RICAN AND VIRGIN ISLANDS SPIRITS

§ 19.485 Marks on containers of Puerto Rican and Virgin Islands spirits.

(a) *Packages received in bond.* (1) When packages of Puerto Rican spirits are received on the bonded premises of a

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distilled spirits plant under the provisions of this subpart, the markings prescribed by 27 CFR 26.40, modified to show the serial number of the Form 5110.31 prefixed by "Form 5110.31", rather than the serial number and identification of the Form 487-B, shall be accepted in lieu of the markings prescribed in §19.484. On receipt of packages so marked the proprietor of the distilled spirits plant shall show on such packages of spirits the date of fill as provided in §19.482, and the words "Puerto Rican" or the abbreviation "P.R."

(2) When packages of Virgin Islands spirits are received on the bonded premises of a distilled spirits plant under the provisions of this subpart, the markings prescribed by 27 CFR 26.206 that are on such packages shall be accepted in lieu of the markings prescribed in §19.484. On receipt of packages so marked the proprietor of the distilled spirits plant shall show on such packages of spirits the date of fill as provided in §19.482, and the words "VIRGIN ISLANDS" or the abbreviation "V.I."

(b) *Portable bulk containers.* Portable bulk containers of Puerto Rican or Virgin Islands spirits filled in TTB bond shall, in addition to the required marks prescribed in §19.596, be marked to show the serial number of the approved formula under which produced, and with the words "PUERTO RICAN" or "VIRGIN ISLANDS" or the abbreviation thereof. Portable bulk containers containing spirits received in TTB bond under the provisions of this subpart shall, in addition to other required marks, be marked with the words "PUERTO RICAN" or "VIRGIN ISLANDS" or the abbreviation thereof.

(c) *Cases of bottled alcohol.* In addition to other mandatory marks prescribed by §19.608 for cases of bottled alcohol, the words "PUERTO RICAN" or "VIRGIN ISLANDS", as appropriate, or the abbreviation "P.R." or "V.I." shall precede or follow the word "alcohol" on cases of alcohol from Puerto Rico or

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the Virgin Islands that are bottled and cased on bonded premises.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1360, as amended, 1369, as amended (26 U.S.C. 5206, 5235))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-459, 66 FR 38549, July 25, 2001]

§ 19.486 Additional tax on nonbeverage spirits.

The additional tax imposed by 26 U.S.C. 5001(a)(9), on imported spirits withdrawn from customs custody without payment of tax and thereafter withdrawn from bonded premises for beverage purposes, and the related provisions of §19.518, are not applicable to Puerto Rican or Virgin Islands spirits brought into the United States and transferred to bonded premises under the provisions of this part.

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

§ 19.487 Abatement, remission, credit or refund.

The provisions of 26 U.S.C. 5008, authorizing abatement, remission, credit or refund for loss or destruction of distilled spirits, shall apply to spirits brought into the United States from Puerto Rico or the Virgin Islands, with respect to the following:

(a) Spirits lost while in TTB bond;

(b) Voluntary destruction of spirits in bond;

(c) Spirits returned to bonded premises after withdrawal from bonded premises without payment of tax; and

(d) Spirits returned to bonded premises after withdrawal from bonded premises upon tax determination.

Claims relating to spirits lost in bond, in addition to the information required by §19.41, shall show the name of the producer, and the serial number and date of the formula, where required, under which produced.

(Sec. 201, Pub. L. 95-859, 72 Stat. 1323, as amended (26 U.S.C. 5008); sec. 807, Pub. L. 96-39, 93 Stat. 285 (26 U.S.C. 5215))