

§ 26.331

27 CFR Ch. I (4-1-08 Edition)

kept of the receipt and disposition of such bottles.

[T.D. 6954, 33 FR 6818, May 4, 1968, as amended by T.D. 7006, 34 FR 2250, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. TTB-25, 70 FR 19883, Apr. 15, 2005]

Subpart Q—Miscellaneous Provisions

§ 26.331 Alternate methods or procedures.

(a) Application. A person bringing liquors into the United States from Puerto Rico or the Virgin Islands who desires to use an alternate method or procedure in lieu of a method or procedure prescribed by this part shall file application, in triplicate, with the appropriate TTB officer. If such person has several places of business at which he desires to use such alternate method or procedure, a separate application shall be submitted for each. Each application shall:

- (1) Specify the name, address, and permit number of the person to which it relates;
(2) State the purpose for which filed; and
(3) Specifically describe the alternate method or procedure and set forth the reasons therefor.

No alternate method or procedure relating to the assessment, payment, or collection of tax shall be authorized under this paragraph.

(b) Approval. When an application for use of an alternate method or procedure is received, the appropriate TTB officer shall determine whether the approval thereof would unduly hinder the effective administration of this part or would result in jeopardy to the revenue. The appropriate TTB officer, may approve the alternate method or procedure if he finds that:

- (1) Good cause has been shown for the use of the alternate method or procedure;
(2) The alternate method or procedure is within the purpose of, and consistent with the effect intended by, the specifically prescribed method or procedure, and affords equivalent security to the revenue; and
(3) The alternate method or procedure will not be contrary to any provi-

sion of law, and will not result in any increase in cost to the Government or hinder the effective administration of this part.

No alternate method or procedure shall be used until approval has been received from the appropriate TTB officer. Authorization for the alternate method or procedure may be withdrawn whenever in the judgment of the appropriate TTB officer, the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such authorization.

(Approved by the Office of Management and Budget under control number 1512-0352)

[T.D. ATF-2, 37 FR 22739, Oct. 21, 1972. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984]

PART 27—IMPORTATION OF DISTILLED SPIRITS, WINES, AND BEER

Subpart A—Scope of Regulations

- Sec.
27.1 Imported distilled spirits, wines, and beer.
27.2 Forms prescribed.
27.3 Delegations of the Administrator.

Subpart B—Definitions

- 27.11 Meaning of terms.

Subpart C—Special (Occupational) Taxes

- 27.30 Special (occupational) tax.
27.31 Warehouse receipts covering distilled spirits.

Subpart D—Tax on Imported Distilled Spirits, Wines, and Beer

DISTILLED SPIRITS

- 27.40 Distilled spirits.
27.41 Computation of effective tax rate.

WINES

- 27.42 Wines.
27.42a Still wines containing carbon dioxide.

LIQUEURS, CORDIALS, AND OTHER COMPOUNDS AND PREPARATIONS

- 27.43 Liqueurs, cordials, and similar compounds.
27.44 Other compounds and preparations.

BEER

- 27.45 Rate of tax.