

(b) To the bonded premises of any distilled spirits plant pending subsequent lawful withdrawal free of tax. However, such specially denatured spirits may only be returned before they are exported, or deposited in a foreign-trade zone. If the specially denatured spirits are to be returned to bonded premises for storage without redistillation, the proprietor shall also execute a consent of surety Form 1533 to extend the terms of his operations or unit bond to cover the return and storage of such specially denatured spirits.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1362, as amended, 1365, as amended (26 U.S.C. 5214, 5223))

[T.D. ATF-198, 50 FR 8561, Mar. 1, 1985, as amended by T.D. TTB-8, 69 FR 3833, Jan. 27, 2004]

**§ 28.161 Notice of return of specially denatured spirits.**

If a proprietor of a distilled spirits plant desires to return specially denatured spirits to his plant as provided in § 28.160, he shall file a notice with the appropriate TTB officer. A copy of the notice shall be prepared for submission to the customs official, as required by § 28.162. The notice shall be executed under the penalties of perjury and shall show:

(a) Name, address, and plant number of the distilled spirits plant to which the specially denatured spirits are to be returned.

(b) Name, address, and plant number of the distilled spirits plant from which the specially denatured spirits were withdrawn.

(c) Serial number of the TTB Form 5100.11 and the date withdrawn.

(d) Present location of specially denatured spirits to be returned.

(e) Description of the specially denatured spirits—kind, serial numbers of containers, and quantity in wine gallons.

(f) Reason for return of the specially denatured spirits.

(g) Disposition to be made of specially denatured spirits, i.e. redistilla-

tion or return to processing on the bonded premises.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1362, as amended, 1365, as amended (26 U.S.C. 5214, 5223))

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71724, Dec. 11, 1979; T.D. ATF-198, 50 FR 8561, Mar. 1, 1985; T.D. TTB-8, 69 FR 3833, Jan. 27, 2004]

**§ 28.162 Responsibility for return of specially denatured spirits.**

The principal on the bond under which the specially denatured spirits were withdrawn free of tax shall be responsible for arranging the return of the spirits to the distilled spirits plant receiving them. The principal or his agent shall submit a copy of the notice required by § 28.161 to the appropriate customs official. If the specially denatured spirits are returned before the TTB Form 5100.11 has been filed with the customs official, the principal shall submit the form with the notice. The customs officer shall, if the specially denatured spirits are eligible for return under § 28.160, accept the notice as authority for the return of the specially denatured spirits to the distilled spirits plant identified in the notice. The customs officer shall retain the notice and shall mark each copy of TTB Form 5100.11 "Canceled", note the date thereon, return both copies to the principal, and, if the spirits are in customs custody, release them for return. The principal shall retain one copy of the canceled TTB Form 5100.11 and file one copy with the appropriate TTB officer identified on the form.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1362, as amended, 1365, as amended (26 U.S.C. 5214, 5223))

[T.D. ATF-62, 44 FR 71724, Dec. 11, 1979, as amended by T.D. TTB-8, 69 FR 3833, Jan. 27, 2004]

**§ 28.163 Receipt of specially denatured spirits.**

The receipt, gauge, and disposition of the specially denatured spirits at the