

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 28.2

Subpart N—Proceedings at Ports of Export

- 28.261 Notice to district director of customs.
- 28.262 Delay in lading at port.
- 28.263 [Reserved]
- 28.264 Lading for exportation.
- 28.265 Evidence of fraud.
- 28.266 Release of detained merchandise.
- 28.267 Exportation from interior port.
- 28.268 Receipt for liquors for use on vessels or aircraft.
- 28.269 Certification by district director of customs.

RECEIPT BY ARMED SERVICES

- 28.275 Receipt by armed services.

LADING FOR USE ON AIRCRAFT

- 28.280 Distilled spirits and wines.
- 28.281 Certificate of use for distilled spirits and wines.
- 28.282 Beer.

RECEIPT IN MANUFACTURING BONDED WAREHOUSE

- 28.285 Receipt in manufacturing bonded warehouse.

RECEIPT IN CUSTOMS BONDED WAREHOUSE

- 28.286 Receipt in customs bonded warehouse.

RECEIPT IN FOREIGN-TRADE ZONE

- 28.290 Receipt in foreign-trade zone.

CUSTOMS GAUGE

- 28.291 Customs Form 6001.

ALTERNATE PROCEDURES

- 28.295 Exception for export of beer.

Subpart O—Losses

DISTILLED SPIRITS

- 28.301 Loss of distilled spirits in transit.
- 28.302 Notice to exporter.
- 28.303 Filing of claims.
- 28.304 Action on claim.

SPECIALLY DENATURED SPIRITS

- 28.310 Loss of specially denatured spirits in transit.

WINE

- 28.315 Loss of wine in transit.
- 28.316 Notice to exporter.
- 28.317 Filing of claims.
- 28.318 Action on claim.

BEER AND BEER CONCENTRATE

- 28.320 Loss of beer and beer concentrate in transit.
- 28.321 Tax assessed on loss not accounted for.

Subpart P—Action on Claims

- 28.331 Claims supported by bond, Form 2738 (5110.68).
- 28.332 Claim against bond.
- 28.333 Where no bond is filed.
- 28.334 Credit allowance.
- 28.335 Disallowance of claim.

AUTHORITY: 5 U.S.C. 552(a); 19 U.S.C. 81c, 1202; 26 U.S.C. 5001, 5007, 5008, 5041, 5051, 5054, 5061, 5111, 5112, 5114, 5121, 5122, 5124, 5201, 5205, 5207, 5232, 5273, 5301, 5313, 5555, 6302, 7805; 27 U.S.C. 203, 205; 44 U.S.C. 3504(h).

SOURCE: 25 FR 5734, June 23, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004

EDITORIAL NOTE: Nomenclature changes to part 28 appear at 67 FR 18087 through 18090, Apr. 15, 2002.

Subpart A—Scope

§ 28.1 General.

The regulations in this part relate to exportation, lading for use on vessels and aircraft, and the transfer to a foreign-trade zone or a manufacturing bonded warehouse, class 6, of distilled spirits (including specially denatured spirits), beer, and wine, and in the case of distilled spirits and wine only, transfer to a customs bonded warehouse as provided for in 26 U.S.C. 5066 and 5362, whether without payment of tax, free of tax, or with benefit of drawback, and includes requirements with respect to removal, shipment, lading, deposit, evidence of exportation, losses, claims, and bonds.

[T.D. ATF-88, 46 FR 39814, Aug. 5, 1981]

§ 28.2 Forms prescribed.

(a) The Appropriate TTB officer is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or

§ 28.3

by accessing the TTB Web site (<http://www.ttb.gov>).

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[T.D. ATF-92, 46 FR 46921, Sept. 23, 1981, as amended by T.D. ATF-249, 52 FR 5963, Feb. 27, 1987; T.D. ATF-372, 61 FR 20725, May 8, 1996; T.D. ATF-477, 67 FR 18087, Apr. 15, 2002; T.D. TTB-8, 69 FR 3831, Jan. 27, 2004]

§ 28.3 Related regulations.

Regulations relating to this part are listed below:

19 CFR Chapter I—Customs Regulations
27 CFR Part 1—Basic Permit Requirements Under the Federal Alcohol Administration Act
27 CFR Part 4—Labeling and Advertising of Wine
27 CFR Part 19—Distilled Spirits Plants
27 CFR Part 21—Formulas for Denatured Alcohol and Rum
27 CFR Part 24—Wine
27 CFR Part 25—Beer
27 CFR Part 30—Gauging Manual
27 CFR Part 31—Alcohol Beverage Dealers
31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety of Sureties on Penal Bonds

[T.D. ATF-224, 51 FR 7698, Mar. 5, 1986; as amended by T.D. ATF-299, 55 FR 25033, June 19, 1990; T.D. TTB-25, 70 FR 19883, Apr. 15, 2005]

§ 28.4 Delegations of the Administrator.

Most of the regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.28, Delegation of the Administrator's Authorities in 27 CFR Part 28, Exportation of Alcohol. You may obtain a copy of this order by accessing the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. TTB-44, 71 FR 16946, Apr. 4, 2006]

Subpart B—Definitions

§ 28.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent

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

thereof, terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall include the feminine. The terms "includes" and "including" do not exclude things not enumerated which are in the same general class.

Administrator. The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

Appropriate TTB officer. An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.28, Delegation of the Administrator's Authorities in 27 CFR part 28, Exportation of Alcohol.

Beer. Beer, ale, porter, stout, and other similar fermented beverages (including sake or similar products) of any name or description containing one-half of 1 percent or more of alcohol by volume, brewed or produced from malt, wholly or in part, or from any substitute therefor.

Bonded premises—distilled spirits plant. The premises of a distilled spirits plant, or part thereof, on which distilled spirits operations defined in 26 U.S.C. 5002 are authorized to be conducted.

Bonded wine cellar. Premises established under part 24 of this chapter for the production, blending, cellar treatment, storage, bottling, packaging, or repackaging of untaxpaid wine.

Brewer. A proprietor of a brewery.

Brewery. Premises established under part 25 of this chapter for the production of beer.

Bulk container. any container having a capacity of more than 1 gallon.

CFR. The Code of Federal Regulations.

Container. Any receptacle, vessel, or any form of package, bottle, can, tank, or pipeline used, or capable of being used, for holding, storing, transferring, or conveying liquors.

Customs bonded warehouse. A customs bonded warehouse, class 2, 3, or 8, established under the provisions of Customs Regulations (19 CFR chapter I).