

§ 28.334

claims on Form 1582-A (5120.24), the certificate of tax determination, Form 2605 (5120.20), allow the claim in the amount of the tax paid on the beer or the tax paid or determined on the distilled spirits or wines on which the claim is based and which were exported, laden as supplies on vessels or aircraft, or deposited in a foreign-trade zone or a customs bonded warehouse, as the case may be.

(46 Stat. 690, 691, as amended, 48 Stat. 999, as amended, 72 Stat. 1335, 1336, 84 Stat. 1965; 19 U.S.C. 1309, 1311, 81c, 26 U.S.C. 5055, 5062, 5066)

[T.D. 7112, 36 FR 8584, May 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71726, Dec. 11, 1979; T.D. TTB-8, 69 FR 3835, Jan. 27, 2004]

§ 28.334 Credit allowance.

Where the credit relates to internal revenue taxes on beer that have been determined but not yet paid by the claimant, the appropriate TTB officer will notify the claimant in writing. Where the credit relates to tax determined distilled spirits, procedure for taking the credit shall be in accordance with the procedures set forth in part 19 of this chapter. Where the credit relates to tax-determined wines, procedure for taking the credit shall be in accordance with the procedures set forth in part 24 of this chapter. No credit may be given for drawback of the tax on beer nor may one class of tax be credited to another.

(72 Stat. 1336; 26 U.S.C. 5062)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71726, Dec. 11, 1979; T.D. TTB-8, 69 FR 3835, Jan. 27, 2004]

§ 28.335 Disallowance of claim.

If a claim for drawback of tax is not allowed in full, the appropriate TTB officer shall notify the claimant in writing of the reasons for any disallowance.

(46 Stat. 690, as amended, 48 Stat. 999, as amended, 72 Stat. 1335, 1336; 19 U.S.C. 1309, 81c, 26 U.S.C. 5055, 5062)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71726, Dec. 11, 1979; T.D. TTB-8, 69 FR 3835, Jan. 27, 2004]

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

PART 29—STILLS AND MISCELLANEOUS REGULATIONS

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EDITORIAL NOTE: Nomenclature changes to part 29 appear by T.D. ATF-462, 66 FR 42737, Aug. 15, 2001.

Subparts A-B [Reserved]

Subpart C—Stills

AUTHORITY: 26 U.S.C. 5002, 5101, 5102, 5179, 5291, 5601, 5615, 5687, 7805.

SOURCE: T.D. ATF-207, 50 FR 23682, June 5, 1985, unless otherwise noted. Redesignated by T.D. ATF-462, 66 FR 42737, Aug. 15, 2001.

§ 29.41 Scope of subpart.

The regulations in this subpart relate to the manufacture, removal, and use of stills and condensers, and to the notice, registration, and recordkeeping requirements therefor.

§ 29.42 Delegations of the Administrator.

The regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.29, Delegation of the Administrator's Authorities in 27 CFR Part 29, Stills and Miscellaneous Regulations. 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