

## § 24.1

- 24.243 Filtering aids.
- 24.244 Use of acid to stabilize standard wine.
- 24.245 Use of carbon dioxide in still wine.
- 24.246 Materials authorized for the treatment of wine and juice.
- 24.247 Materials authorized for the treatment of distilling material.
- 24.248 Processes authorized for the treatment of wine, juice, and distilling material.
- 24.249 Experimentation with new treating material or process.
- 24.250 Application for use of new treating material or process.

### BOTTLING, PACKING, AND LABELING OF WINE

- 24.255 Bottling or packing wine.
- 24.256 Bottle aging wine.
- 24.257 Labeling wine containers.
- 24.258 Certificates of approval or exemption.
- 24.259 Marks.
- 24.260 Serial numbers or filling date.

### Subpart M—Losses of Wine

- 24.265 Losses by theft.
- 24.266 Inventory losses.
- 24.267 Losses in transit.
- 24.268 Losses by fire or other casualty.

### Subpart N—Removal, Return and Receipt of Wine

#### TAXPAID REMOVALS

- 24.270 Determination of tax.
- 24.271 Payment of tax by return with remittance.
- 24.272 Payment of tax by electronic fund transfer.
- 24.273 Exception to filing semimonthly or quarterly tax returns.
- 24.274 Failure to timely pay tax or file a return.
- 24.275 Prepayment of tax.
- 24.276 Prepayment of tax; proprietor in default.
- 24.277 Date of mailing or delivering of returns.
- 24.278 Tax credit for certain small domestic producers.
- 24.279 Tax adjustments related to wine credit.

#### TRANSFER OF WINE IN BOND

- 24.280 General.
- 24.281 Consignor premises.
- 24.282 Multiple transfers.
- 24.283 Reconsignment.
- 24.284 Consignee premises.

#### REMOVALS WITHOUT PAYMENT OF TAX

- 24.290 Removal of wine as distilling material.
- 24.291 Removal of wine for vinegar production.
- 24.292 Exported wine.

## 27 CFR Ch. I (4–1–08 Edition)

- 24.293 Wine for Government use.
- 24.294 Destruction of wine.

### RETURN OF UNMERCHANTABLE WINE TO BOND

- 24.295 Return of unmerchantable wine to bond.

### TAXPAID WINE OPERATIONS

- 24.296 Taxpaid wine operations.

### Subpart O—Records and Reports

- 24.300 General.
- 24.301 Bulk still wine record.
- 24.302 Effervescent wine record.
- 24.303 Formula wine record.
- 24.304 Chaptalization (Brix adjustment) and amelioration record.
- 24.305 Sweetening record.
- 24.306 Distilling material or vinegar stock record.
- 24.307 Nonbeverage wine record.
- 24.308 Bottled or packed wine record.
- 24.309 Transfer in bond record.
- 24.310 Taxpaid removals from bond record.
- 24.311 Taxpaid wine records.
- 24.312 Unmerchantable wine returned to bond record.
- 24.313 Inventory record.
- 24.314 Label information record.
- 24.315 Materials received and used record.
- 24.316 Spirits record.
- 24.317 Sugar record.
- 24.318 Acid record.
- 24.319 Carbon dioxide record.
- 24.320 Chemical record.
- 24.321 Decolorizing material record.
- 24.322 Allied products record.
- 24.323 Excise Tax Return form.

AUTHORITY: 5 U.S.C. 552(a); 26 U.S.C. 5001, 5008, 5041, 5042, 5044, 5061, 5062, 5081, 5111–5113, 5121, 5122, 5142, 5143, 5148, 5173, 5206, 5214, 5215, 5351, 5353, 5354, 5356, 5357, 5361, 5362, 5364–5373, 5381–5388, 5391, 5392, 5511, 5551, 5552, 5661, 5662, 5684, 6065, 6091, 6109, 6301, 6302, 6311, 6651, 6676, 7011, 7302, 7342, 7502, 7503, 7606, 7805, 7851; 31 U.S.C. 9301, 9303, 9304, 9306.

SOURCE: T.D. ATF–299, 55 FR 24989, June 19, 1990, unless otherwise noted.

### Subpart A—Scope

#### § 24.1 General.

The regulations in this part relate to the establishment and operation (including incidental activities) of wine premises and to the treatment and classification of wine.

#### § 24.2 Territorial extent.

This part applies to the several States of the United States and the District of Columbia. (Sec. 201, Pub. L.