

§ 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.

85-859, 72 Stat. 1337, as amended (26 U.S.C. 5065))

§ 24.4 Related regulations.

Regulations related to this part are listed below:

- 26 CFR Part 301—Procedure and Administration.
- 27 CFR Part 1—Basic Permit Requirements Under the Federal Alcohol Administration Act.
- 27 CFR Part 2—Nonindustrial Use of Distilled Spirits and Wine.
- 27 CFR Part 4—Labeling and Advertising of Wine.
- 27 CFR Part 9—American Viticultural Areas.
- 27 CFR Part 16—Alcoholic Beverage Health Warning Statement
- 27 CFR Part 18—Production of Volatile Fruit-Flavor Concentrates.
- 27 CFR Part 19—Distilled Spirits Plants.
- 27 CFR Part 26—Liquors and Articles from Puerto Rico and the Virgin Islands.
- 27 CFR Part 27—Importation of Distilled Spirits, Wines and Beer.
- 27 CFR Part 28—Exportation of Alcohol.
- 27 CFR Part 29—Stills and Miscellaneous Regulations.
- 27 CFR Part 30—Gauging Manual.
- 27 CFR Part 31—Alcohol Beverage Dealers.
- 27 CFR Part 71—Rules of Practice in Permit Proceedings.
- 31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety or Sureties on Penal Bonds.

[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-459, 66 FR 38550, July 25, 2001; T.D. ATF-463, 66 FR 42734, Aug. 15, 2001; T.D. ATF-462, 66 FR 42736, Aug. 15, 2001; T.D. ATF-470, 66 FR 58944, Nov. 26, 2001; T.D. ATF-479, 67 FR 30798, May 8, 2002; T.D. TTB-8, 69 FR 3830, Jan. 27, 2004; T.D. TTB-25, 70 FR 19882, Apr. 15, 2005]

Subpart B—Definitions

§ 24.10 Meaning of terms.

When used in this part and in the forms prescribed under this part, terms will have the meanings ascribed in this section. Words in the plural form also include the singular, and *vice versa*, and words indicating the masculine gender also include the feminine. The terms “includes” and “including” do not exclude items not enumerated which are in the same general class. The definitions in this section do not supersede or affect the requirements of part 4 of this chapter, relative to the labeling of wine under the provisions of the Fed-

eral Alcohol Administration Act (49 Stat. 981; 27 U.S.C. 205).

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

Affiliated persons or firms. When used in connection with “own production”, one or more bonded wine premises proprietors associated as members of the same farm cooperative, or any one or more bonded wine premises proprietors affiliated within the meaning of section 117(a)(5) of the Federal Alcohol Administration Act, as amended (49 Stat. 989; 27 U.S.C. 211).

Agricultural wine. Wine made from suitable agricultural products other than the juice of grapes, berries, or other fruits.

Allied products. Commercial fruit products and by-products (including volatile fruit-flavor concentrate) not taxable as wine.

Amelioration. The addition to juice or natural wine before, during, or after fermentation, of either water or pure dry sugar, or a combination of water and sugar to adjust the acid level.

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 1135.24, Delegation of the Administrator’s Authorities in 27 CFR Part 24, Wine.

Artificially carbonated wine. Effervescent wine artificially charged with carbon dioxide and containing more than 0.392 grams of carbon dioxide per 100 milliliters.

Bonded wine cellar. Premises established under the provisions of this part. For the purposes of this part a wine premises designated a bonded winery is also a bonded wine cellar.

Bonded wine premises. Premises established under the provisions of this part on which operations in untaxed wine are authorized to be conducted.

Bonded wine warehouse. Bonded warehouse facilities established under the provisions of this part on wine premises by a warehouse company or other person for the storage of wine and allied products for credit purposes.

Bonded winery. Premises established under the provisions of this part on