

is filed in the same manner as for the production of formula wine and a sample of the essence produced will be at least four fluid ounces. (Sec. 201, Pub. L. 85-859, 72 Stat. 1386, as amended (26 U.S.C. 5386))

(Approved by the Office of Management and Budget under control number 1512-0059)

**§ 24.87 Essences made elsewhere.**

Before an essence not made on wine premises may be used in the production of formula wine, the manufacturer of the essence shall obtain approval from the appropriate TTB officer. The request for approval will identify the essence by name or number and by the name of the manufacturer, and a sample of at least four fluid ounces of the essence will be submitted. However, a request for approval and submission of a sample is not required if the essence is made pursuant to approval of a formula on TTB F 5530.5, Formula and Process for Nonbeverage Product. Essences made under an approved formula on TTB F 5530.5 will be described on TTB F 5120.29 by showing the name of the manufacturer, the manufacturer's nonbeverage drawback formula number, and the date of approval by the appropriate TTB officer. (Sec. 201, Pub. L. 85-859, 72 Stat. 1386, as amended (26 U.S.C. 5386))

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[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-409, 64 FR 13683, Mar. 22, 1999]

CONVEYANCE OF WINE OR SPIRITS ON  
WINE PREMISES

**§ 24.90 Taxpaid products.**

Taxpaid wine or other taxpaid products may be conveyed across bonded wine premises, but may neither be stored nor allowed to remain on bonded wine premises and will be kept separate from un taxpaid wine or spirits. However, upon payment or determination of the tax, bulk wine may remain on bonded wine premises until the close of the business day following the day the tax was paid or determined, respectively, or the bonded wine premises on which the tank is located may be alternated as taxpaid wine premises.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1381, as amended (26 U.S.C. 5365))

**§ 24.91 Conveyance of un taxpaid wine or spirits.**

Un taxpaid wine or spirits may be conveyed between different portions of the same bonded wine premises. Un taxpaid wine or spirits may also be conveyed by uninterrupted transportation over any public thoroughfare, or over a private roadway if the owner or lessee of the roadway agrees, in writing, to allow appropriate TTB officers access to the roadway to perform their official duty. The conveyance of wine or spirits as authorized in this section is subject to the following conditions:

(a) The un taxpaid wine or spirits are not stored or allowed to remain on any premises other than bonded wine premises;

(b) The un taxpaid wine or spirits are kept completely separate from taxpaid wine or spirits; and

(c) A description of the means and route of conveyance and of the portions of the bonded wine premises between which wine or spirits will be conveyed, as well as a copy of any agreement furnished by the owner or lessee of a private roadway, have been submitted to and approved by the appropriate TTB officer. (Sec. 201, Pub. L. 85-859, 72 Stat. 1379, as amended, 1381, as amended (26 U.S.C. 5357, 5365))

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[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-409, 64 FR 13683, 13684, Mar. 22, 1999]

**§ 24.92 Products in customs custody.**

Products in customs custody may be conveyed across bonded wine premises subject to the following conditions:

(a) The products are not stored or allowed to remain on bonded wine premises beyond the close of the business day; and

(b) The products in customs custody are kept separate from wine and spirits on bonded wine premises. (Sec. 201, Pub. L. 85-859, 72 Stat. 1379, as amended, 1380, as amended, 1381, as amended (26 U.S.C. 5357, 5361, 5365))