

§ 31.181

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

§ 31.109). The amount of tax, delinquency penalty, and interest to be paid shall be computed as provided in §§ 31.103, 31.109, and 31.110.

(b) During the suspension period described in § 31.21(b) when no tax is due and no special tax stamp is issued, a failure to register the succession may result in a penalty under 26 U.S.C. 5603(b).

(68A Stat. 846, 72 Stat. 1347; 26 U.S.C. 7011, 5143)

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3664, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-251, 52 FR 19336, May 22, 1987. Redesignated and amended by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62253, Oct. 31, 2005]

Subpart L—Exemptions and Exceptions

PERSONS EXEMPT FROM LIQUOR AND BEER DEALER SPECIAL TAXES

§ 31.181 Single sale of liquors or warehouse receipts.

A single sale of distilled spirits, wines, or beer, or a single sale of one or more warehouse receipts for distilled spirits, unattended by circumstances showing the person making the sale to be engaged in the business, does not subject the vendor to special tax, or to the registration requirement during the suspension period described in § 31.21(b).

(72 Stat. 1340, 1343, 1346; 26 U.S.C. 5111, 5121, 5142)

[25 FR 6270, July 2, 1960, as amended by T.D. 7008, 34 FR 3664, Mar. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-251, 52 FR 19336, May 22, 1987. Redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62253, Oct. 31, 2005]

§ 31.182 Proprietors of distilled spirits plants selling certain distilled spirits or wines.

(a) *Exemption of proprietor.* No proprietor of a distilled spirits plant shall be required to pay special tax (or to register during the suspension period described in § 31.21(b)) as a wholesale or retail dealer in liquors on account of the sale at his principal business office as designated in writing to the appropriate TTB officer, or at his distilled

spirits plant, of distilled spirits or wines which, at the time of sale, are stored at his distilled spirits plant, or had been removed from such plant to a taxpaid storeroom the operations of which are integrated with the operations of such plant and which is contiguous or adjacent to, or in the immediate vicinity of, such plant. However, no such proprietor shall have more than one place of sale, as to each plant, that shall be exempt from special tax or registration under this section.

(b) *Place of exemption.* Unless the exemption is claimed elsewhere, it will be presumed that the exemption is claimed at the plant where the spirits or wines are stored. If the proprietor wishes to be exempt from payment of special tax (or from registration during the suspension period described in § 31.21(b)) with respect to sales at his principal business office rather than for sales at his plant, he shall notify the appropriate TTB officer of his intention. Such notice shall be in writing, on letter size paper and shall be submitted in triplicate. On approval, two copies will be returned to the proprietor, one to be filed at the principal office, and the original will be retained by the appropriate TTB officer. Where the exemption is claimed for a place other than the plant, special tax shall be paid (or registration shall be completed during the suspension period described in § 31.21(b)) at the plant if sales are made thereat.

(72 Stat. 1340; 26 U.S.C. 5113)

[25 FR 6270, July 2, 1960. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005; T.D. TTB-36, 70 FR 62253, Oct. 31, 2005]

§ 31.183 Proprietors of bonded wine cellars selling certain wines or wine spirits.

(a) *Exemption of proprietor.* No proprietor of a bonded wine cellar shall be required to pay special tax (or to register during the suspension period described in § 31.21(b)) as a wholesale or retail dealer in liquors on account of the sale at his principal business office as designated in writing to the appropriate TTB officer, or at his bonded wine cellar, of wines or wine spirits which, at the time of sale, are stored at his bonded wine cellar, or had been removed