

## § 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

from such bonded wine cellar to a tax-paid storeroom the operations of which are integrated with the operations of such bonded wine cellar and which is contiguous or adjacent to, or in the immediate vicinity of, such bonded wine cellar. However, no such proprietor shall have more than one place of sale, as to each bonded wine cellar, 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 bonded wine cellar where the wines or wine spirits are stored. If the proprietor wishes to be exempt from special tax (or from registration during the suspension period described in §31.21(b)) with respect to sales at his principal office rather than for sales at his bonded wine cellar, 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 bonded wine cellar, special tax shall be paid (or registration shall be made during the suspension period described in §31.21(b)) at the bonded wine cellar if sales are made thereat.

(c) *Exception.* Where the proprietor of a bonded wine cellar consummates sales of wines to other dealers at the purchasers' places of business, through a delivery route salesman or otherwise, the proprietor of the bonded wine cellar is required to pay special tax (or to register during the suspension period described in §31.21(b)) as a wholesale dealer in liquors (or wines) at each place from which he conducts such selling operations.

(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]

**§31.183a Proprietors of taxpaid wine bottling houses selling certain wines.**

(a) *Exemption of proprietor.* No proprietor of a taxpaid wine bottling house shall be required to pay special tax as a wholesale or retail dealer in liquors for a period beginning on or after January 1, 1988, (including such tax under the transition rule of §31.103(b)), and no such proprietor shall be required to register during the suspension period described in §31.21(b), on account of sales of wine transacted at the proprietor's principal business office, as designated in writing to the appropriate TTB officer, or at the proprietor's taxpaid wine bottling house. However, this exemption applies only to wines which, at the time of sale, are either stored at the taxpaid wine bottling house or had been removed therefrom to a taxpaid storeroom whose operations are integrated with those of the taxpaid wine bottling house and which is contiguous or adjacent to, or in the immediate vicinity of, the taxpaid wine bottling house. Moreover, no such proprietor shall have more than one place of sale, as to each taxpaid wine bottling house, 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 taxpaid wine bottling house where the wines are stored. If the proprietor wishes to be exempt from special tax (or from registration during the suspension period described in §31.21(b)) with respect to sales at the proprietor's principal office rather than at the proprietor's taxpaid wine bottling house, the proprietor shall so notify the appropriate TTB officer. The 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 proprietor's principal office, and the original will be retained by the appropriate TTB officer. Where the exemption is claimed for a place other than the taxpaid wine bottling house, special tax shall be paid (or registration shall be completed during the suspension period described in §31.21(b)) at the taxpaid wine bottling house if sales are made there.