

## §31.184

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

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

(26 U.S.C. 5113)

[T.D. ATF-285, 53 FR 12610, Mar. 28, 1989. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19886, Apr. 15, 2005; T.D. TTB-36, 70 FR 62254, Oct. 31, 2005]

### §31.184 Proprietors of breweries selling beer stored at their breweries.

(a) *Exemption of proprietor.* No proprietor of a brewery 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 beer on account of the sale at his principal business office as designated in writing to the appropriate TTB officer, or at his brewery, of beer which, at the time of sale, is stored at his brewery, or had been removed from such brewery to a taxpaid storeroom the operations of which are integrated with the operations of such brewery and which is contiguous or adjacent to, or in the immediate vicinity of, such brewery. However, no such proprietor shall have more than one place of sale, as to each brewery, 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 brewery where the beer is 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 brewery, 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 brewery, special tax shall be paid (or registration shall be completed during the suspension period described in §31.21(b)) at the brewery if sales are made thereat.

(c) *Exception.* Where the proprietor of a brewery consummates sales of beer to dealers at the purchasers' places of business (through delivery route salesmen or otherwise), such proprietor is required to pay special tax (or to register during the suspension period described in §31.21(b)) as a wholesale dealer in beer 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 62254, Oct. 31, 2005]

### §31.185 Wholesale dealers in liquors consummating sales of wines or beer at premises of other dealers.

(a) *Sales of wines.* Any wholesale dealer in liquors (including the proprietor of a bonded wine cellar) who has paid special tax (or who has registered during the suspension period described in §31.21(b)) as a wholesale dealer in liquors for the place from which he conducts his selling operations may consummate sales of wines to other wholesale or retail dealers in liquors, or to limited retail dealers, at the purchasers' places of business without being required to pay additional special tax or register on account of such sales.

(b) *Sales of beer.* Any wholesale dealer in liquors who has paid the tax (or who has registered during the suspension period described in §31.21(b)) as provided in paragraph (a) of this section may also consummate sales of beer to wholesale or retail dealers in beer, to wholesale or retail dealers in liquors, or to limited retail dealers, at the purchasers' place of business without