

persons repackaging distilled spirits, a dealer in liquor engaged in the business of supplying alcohol for industrial use may obtain bulk alcohol on which the tax has been paid or determined and repackage the alcohol for sale for industrial use in containers of a capacity in excess of 1 wine gallon and not more than 5 wine gallons.

(a) *Qualification procedure.* Application for registration, Form 5110.41, and application for an operating permit, Form 5110.25, modified in accordance with instructions of the appropriate TTB officer, shall be executed and filed with the appropriate TTB officer. No alcohol shall be repackaged until the approved application for registration and the operating permit are received.

(b) *Operations.* Repackaging operations shall be conducted in accordance with the bottling and packaging requirements of Part 19 of this chapter. Packaging and labeling operations may be carried on without supervision of an TTB officer unless the appropriate TTB officer requires supervision.

(c) *Records.* The dealer shall keep records, daily, showing the bulk alcohol received, dumped for packaging, packaged, and disposed of, including the name and address of each consignor and consignee. The dealer shall prepare a monthly report on Form 5110.28 of bulk alcohol received, packaged, and disposed of. Reports on Form 5110.28 shall be submitted to the appropriate TTB officer not later than the 15th day of the month succeeding the period for which rendered. Records, documents, or copies of documents supporting the records, and copies of reports submitted to the appropriate TTB officer shall be filed and retained as prescribed in §§ 31.236 and 31.237.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1343, as amended, 1358, as amended, 1360, as amended (26 U.S.C. 5116, 5205, 5206))

[T.D. ATF-62, 44 FR 71694, Dec. 11, 1979, as amended by T.D. ATF-206, 50 FR 23953, June 7, 1985. Redesignated and amended by T.D. TTB-25, 70 FR 19884, 19887 Apr. 15, 2005]

#### § 31.272 Labeling.

Every dealer packaging alcohol for industrial use shall affix to each package filled a label bearing in conspicuous print the words "Alcohol" and "For Industrial Use," the proof of the

alcohol, the capacity of the container, and the packaging dealer's name and address. The dealer may incorporate in the label other appropriate statements; however, such statements shall not obscure or contradict the data required hereby to be shown on such labels.

(72 Stat. 1343, 1360; 26 U.S.C. 5116, 5206)

### Subpart S—Distilled Spirits for Export With Benefit of Drawback

#### § 31.281 General.

A state, or political subdivision thereof, or a person holding a wholesale liquor dealer's basic permit issued under Part 1 of this chapter, may export bottled taxpaid distilled spirits with benefit of drawback to the extent provided in § 28.171 of this chapter. The marking of cases, preparation of notice of shipment on Form 5110.30, the removal and exportation of the distilled spirits, and the filing of claims by the processor of the spirits shall be in accordance with the applicable provisions of Parts 19 and 28 of this chapter.

[T.D. ATF-206, 50 FR 23953, June 7, 1985, as amended by T.S. 9112, 69 FR 3830, Jan. 27, 2004. Redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005]

#### § 31.283 Records.

The provisions of subpart O of this part regarding records and reports relating to liquors for domestic use are hereby extended to export transactions permitted under the provisions of this subpart.

[T.D. 7002, 34 FR 1592, Feb. 1, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005]

### Subpart T—Miscellaneous

#### § 31.291 Destruction of marks and brands on wine containers.

The dealer who empties any cask, barrel, keg, or other bulk container of wine shall scrape or obliterate from the empty container all marks, brands, tags, or labels placed thereon under the provisions of part 24 of this chapter as