

§ 31.42

Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

(5 U.S.C. 552(a); 80 Stat. 383, as amended)

[T.D. ATF-92, 46 FR 46916, Sept. 23, 1981, as amended by T.D. ATF-249, 52 FR 5962, Feb. 27, 1987; T.D. 372, 61 FR 20725, May 8, 1996. Redesignated and amended by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005]

§ 31.42 Right of entry and examination.

Any appropriate TTB officer may enter during business hours the premises (including places of storage) of any dealer for the purpose of inspecting or examining any records or other documents required to be kept by such dealer under this part and any distilled spirits, wines, or beer kept or stored by such dealer on such premises.

(72 Stat. 1348; 26 U.S.C. 5146)

[Redesignated and amended by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-44, 71 FR 16948, Apr. 4, 2006]

§ 31.43 Delegations of the Administrator.

The regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.31, Delegation of the Administrator's Authorities in 27 CFR Part 31, Alcohol Beverage Dealers. You may obtain a copy of this order by accessing the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. TTB-44, 71 FR 16948, Apr. 4, 2006]

Subpart E—Places Subject to Special Tax

§ 31.51 Special tax liability incurred at each place of business.

Except as provided in §§ 31.31 and 31.181 through 31.193, payment of special tax (or registration during the suspension period as provided in § 31.21(b)) is required for each and every place where distilled spirits, wines, or beer are sold or offered for sale: *Provided*, That the term "place" as used in this section means the entire office, plant or area of the business in any one loca-

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tion under the same proprietorship; and passageways, streets, highways, rail crossings, waterways, or partitions dividing the premises shall not be deemed sufficient separation to require the payment of additional special tax (or to require additional registration), if the various divisions are otherwise contiguous.

(72 Stat. 1347; 26 U.S.C. 5143)

[T.D. TTB-36, 70 FR 62249, Oct. 31, 2005]

§ 31.52 Place of sale.

The place at which ownership of liquors is transferred, actually or constructively, is the place of sale.

(72 Stat. 1347; 26 U.S.C. 5143)

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-379, 61 FR 31426, June 20, 1996 and further redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005]

§ 31.53 Place of offering for sale.

Liquors are offered for sale (a) at the place where they are kept for sale and where a sale may be effected, or (b) at any place where sales are consummated. Liquors are not offered for sale by sending abroad an agent to take orders, or by establishing an office for the mere purpose of taking orders, provided in each case the orders received are transmitted to the principal for acceptance at the place where he holds a special tax stamp (or for which he has registered during the suspension period described in § 31.21(b) when no tax is due and no special tax stamp is issued) or is exempt from special tax or registration as provided in subpart L of this part.

(72 Stat. 1347; 26 U.S.C. 5143)

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-379, 61 FR 31426, June 20, 1996 and further redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62249, Oct. 31, 2005]

§ 31.54 Places of storage; deliveries therefrom.

Special tax is not required to be paid (and registration under § 31.21(b) is not required) for warehouses and similar places which are used by dealers merely for the storage of liquors and are not

places where orders for liquors are accepted. Where orders for liquors are received and duly accepted at a place where the dealer holds the required special tax stamp (or for which the dealer has registered during the suspension period described in § 31.21(b) when no special tax stamp is issued), the subsequent actual delivery of the liquors from a place of storage does not require the payment of special tax (or registration) at such place of storage. Except as provided in §§ 31.185 and 31.186, a dealer holding a special tax stamp (or having registered during the suspension period) at a given place, who makes actual delivery of liquors from a warehouse at another place, without prior constructive delivery by the acceptance of an order therefor at the place covered by the special tax stamp (or by registration during the suspension period), shall pay special tax (or shall register during the suspension period as provided in § 31.21(b)) at the place where ownership of the liquors is transferred.

(72 Stat. 1340, 1347; 26 U.S.C. 5113, 5143)

[T.D. TTB-36, 70 FR 62249, Oct. 31, 2005]

§ 31.55 Caterers.

(a) *General.* Where a contract to furnish liquors is made by a caterer at his place of business where he holds a special tax stamp (or for which he has registered during the suspension period described in § 31.21(b)), no payment of special tax (or registration during the suspension period) is required by the serving of the liquors at a different location.

(b) *Additional liability.* Where the contract of a caterer provides for the sale of liquors by the drink at a place, or simultaneously at different places, other than his place of business where he holds a special tax stamp (or for which he has registered during the suspension period described in § 31.21(b)), a separate payment of special tax (or registration during the suspension period) is required for each such place.

(c) *Records.* Caterers must maintain sufficient commercial records to verify that their special (occupational) tax liabilities (or registration obligations during the suspension period described in § 31.21(b)) have been satisfied for all

locations at which activities subject to special (occupational) tax or registration occur. These commercial records should indicate the names and addresses of locations at which alcoholic beverages have been sold or offered for sale and the dates and times that such activities occurred. These commercial records must be available to appropriate TTB officers upon request.

(26 U.S.C. 5121, 5122, 5143, 5555, 6806, 7011)

[T.D. TTB-36, 70 FR 62250, Oct. 31, 2005, as amended by T.D. TTB-44, 71 FR 16948, Apr. 4, 2006]

§ 31.56 Peddling.

No person shall peddle distilled spirits, wines, or beer, except as provided in §§ 31.126, 31.185, and 31.186. Persons peddling liquors and not meeting the exemptions specified in §§ 31.126, 31.185, and 31.186 are required to pay special tax (or to register during the suspension period as provided in § 31.21(b)) at each place where sales are consummated.

(72 Stat. 1344, 1347; 26 U.S.C. 5123, 5143)

[25 FR 6270, July 2, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-379, 61 FR 31426, June 20, 1996 and further redesignated by T.D. TTB-25, 70 FR 19884, Apr. 15, 2005; T.D. TTB-36, 70 FR 62250, Oct. 31, 2005]

SALES IN TWO OR MORE AREAS ON THE SAME PREMISES

§ 31.57 General.

Where liquors are sold by a proprietor in two or more areas within his place of business, only one special tax stamp (or one registration during the suspension period described in § 31.21(b) when no tax is due and no special tax stamp is issued) is required. Where the proprietor lets to another person or persons the privilege of selling liquors in two or more areas within his place of business, whether such privilege is exercised separately or simultaneously with the proprietor or another concessionaire, each such person shall pay but one special tax, or shall register