

containers properly marked for identification.

(Approved by the Office of Management and Budget under control number 1512-0337)

**§ 20.213 Reuse of recovered spirits.**

(a) If the denatured alcohol or specially denatured rum is recovered in its original denatured state, or practically so, or contains substantial quantities of the original denaturants and other ingredients which make it unfit for beverage or other internal human medicinal use, it may be reused in any approved process without further re-denaturation. In these cases, the appropriate TTB officer will require samples of the recovered product to be taken from time to time to determine if the product requires re-denaturation.

(b) If the denatured alcohol or specially denatured rum is not recovered in its original denatured state, or practically so, it shall be re-denatured at the premises of the manufacturer or a denaturer before being used. The appropriate TTB officer may require supervision of the re-denaturation of the recovered spirits by an appropriate TTB officer.

**§ 20.214 Shipment for restoration or re-denaturation.**

Recovered denatured alcohol, recovered specially denatured rum, or recovered articles requiring restoration or re-denaturation (or both, unless the restoration or re-denaturation is to be done on the manufacturer's premises) shall be shipped to a distilled spirits plant or to a permittee. Packages shall be numbered with a package identification number or serial number in accordance with § 20.179 (b) or (c). Packages shall be labeled with the name, address, and permit number of the manufacturer, the quantity (in gallons) of spirits contained in the package, and the applicable words "Recovered denatured alcohol formula No. \_\_\_\_" or "Recovered specially denatured rum formula No. \_\_\_\_." If the restoration or re-denaturation is performed by a user or dealer permittee (not a distilled spirits plant), the permittee shall return the same materials to the same manufacturer and shall not intermingle them with materials received from other sources.

**§ 20.215 Shipment of articles and spirits residues for redistillation.**

(a) The proprietor of a distilled spirits plant authorized to produce distilled spirits may receive for redistillation (1) articles manufactured under this part which contain denatured spirits, and (2) spirits residues of manufacturing processes related to the manufacture of these articles.

(b) Any person shipping these articles or spirits residues to a distilled spirits plant for redistillation shall—

- (1) Identify each package or articles or spirits residues as to contents, and
- (2) Mark and serially number each package as provided in § 20.214.

**§ 20.216 Record of shipment.**

A consignor shipping recovered denatured alcohol, recovered specially denatured rum, or recovered articles to a distilled spirits plant or a permittee shall prepare and forward a record of shipment to the consignee, in accordance with § 20.171.

(Approved by the Office of Management and Budget under control number 1512-0337)

**Subpart L—Destruction**

**§ 20.221 General.**

A permittee may terminate liability for payment of tax, prescribed by law, when specially denatured spirits or recovered alcohol are destroyed in accordance with this subpart.

**§ 20.222 Destruction.**

(a) A permittee who destroys specially denatured spirits or recovered alcohol shall prepare a record which identifies—

- (1) The reason for destruction,
- (2) The date, time, location and manner of destruction,
- (3) The quantity involved and, if applicable, identification of containers, and
- (4) The name of the individual who accomplished or supervised the destruction.

(b) This record of destruction shall be maintained with the records required by subpart P of this part.

(Approved by the Office of Management and Budget under control number 1512-0337)