

UPDATE! Proposed Changes
to the Certificate of Label
Approval Form

By Susan Stewart (202) 927-8140

Earlier this year the Alcohol Labeling & Formulation Division (ALFD) published a notice announcing that we were updating ATF Form 5100.31, Application for and Certification/Exemption of Label/Bottle Approval (COLA). We proposed changes to the current COLA which we hoped would decrease the burden for industry members required to file the form. The two most significant changes we proposed were to re-do the form in "plain-language" in order to comply with Government standards, and to eliminate the requirement to file a COLA when you add, change or delete non-mandatory items on a previously approved label.

We received a total of 15 comments on the proposed revisions. Only one entity commented on the plain language changes, and it supported these changes. Four commentors agreed with the proposal to allow additions/deletions/changes to non-mandatory information without ATF approval, nine disagreed with this proposal, one was silent on this issue and one was counted as neutral on this issue. It is significant to mention that the Joint Committee of the States, which represents state liquor authorities from both control states and non-control states, was opposed to the proposal, but did state specifically that they would support a blanket allowance to delete non-mandatory information without ATF approval. ATF will not adopt the proposal to allow additions/deletions/changes to non-mandatory information without ATF approval.

ATF has decided to publish a second notice proposing that non-mandatory items could be deleted without ATF approval. This notice will be published in the near future, and will probably also incorporate changes that will enhance electronic filing of the COLA.

If you have any questions about the COLA form, please contact the ALFD customer service team toll free at 866-927-ALFD or by e-mail at alfd@atfhq.atf.treas.gov. □

ATF Active Participant Among U.S. Delegation

By Sanford Lett (202) 927-8110

ATF will provide regulatory expertise as part of the U.S. Government delegation that will be attending the next meeting of the New World Wine Producers (NWWP). The meeting will be held on September 17-20 in Toronto, Canada. The NWWP is a group that meets twice-a-year and consists of the United States, Canada, Australia, New Zealand, Chile, Argentina, and South Africa. The NWWP provides a forum for government officials to participate in discussions and negotiations parallel to industry meetings on similar issues. Such issues, in general, deal with improving international wine trade and removing impediments to trade. The NWWP at its last session in Australia produced an agreement on the mutual acceptance of enological practices which the United States, Australia, New Zealand, and Canada have initialed. The initialed agreement is currently being given a final review by the four governments concerned and is expected to be officially signed at the Toronto meeting in September. The Toronto meeting also marks the beginning of multi-lateral discussions on wine labeling. Specifically, the NWWP countries will explore whether to develop uniform labeling requirements given each NWWP country's labeling laws and regulations. The Toronto session will be the seventh meeting of the NWWP. □

Calendar of Upcoming Events

August 26-29

Chief, Alcohol Labeling and Formulation Division will attend the National Conference of State Liquor Administrators (NCSLA) held in Seattle, Washington.

September 17-20

ATF Representatives will attend the New World Wine Producer's (NWWP) meeting held in Toronto, Canada

Questions or suggestions relating to the Alcohol & Tobacco Newsletter should be directed to the Editor by fax at (202) 927-5611 or by mail at the following address: Bureau of ATF, 650 Massachusetts Avenue, NW, Room 8110, Attention: Donna Smith, Editor, Alcohol & Tobacco Newsletter, Washington, D.C. 20226.

Proposals on the Production of Agricultural Wines

By Jennifer Berry (716) 434-8039

ATF will be proposing two changes to the production regulations for agricultural wines. Agricultural wines are defined in the regulations as wines made from agricultural products other than the juice of fruit – for example raisins, honey, rhubarb, etc. The first proposed change would allow agricultural wine makers to produce a standard agricultural wine with an alcohol by volume content of more than 14 percent. The regulations in 27 CFR Part 24 currently classify agricultural wines with a higher alcohol content as "other than standard" wines. The second change would remove the minimum starting Brix of 22 degrees for agricultural wines. ATF is making these proposals after receiving petitions from a Texas raisin wine producer and a Colorado honey wine producer. The Regulations Division has drafted a Notice of Proposed Rulemaking proposing the changes, and hopes, upon publication, to receive comments from producers and consumers of agricultural wines. □

Acceleration of Returns and Payment of Excise Taxes Due in September

By Phyllis St. Clair (513) 684-3334

Public Law No. 103-465, the Uruguay Round Agreements Act, permanently accelerated the payment of taxes due on distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes for the second semimonthly period of September. The new law split the second semimonthly period of September into two payment periods and required receipt of payment as described below.

ALCOHOL AND TOBACCO TAXPAYERS REQUIRED TO FILE BY EFT

For those taxpayers required to file their payments by electronic fund transfer (EFT), the accelerated payment period is from September 16-26. Payment of taxes and a return for this accelerated payment period is due on or before September 28. Industry Circular 95-4 outlines the accelerated payment periods and due dates. This year the accelerated period is September 16-26 and the return and payment of taxes are due on September 29, a Saturday. Therefore, it is due on Friday, September 28. Had the date fallen on Sunday, the return and payment of taxes would have been due on the following Monday. Tax payment and a return for the remaining four days of the semi-monthly period, September 27-30 is due on October 12. For the short period, September 27-30, this return and tax payment is due on October 14. However, this day falls on a Sunday. Since this return is not an accelerated period, the return and taxes are due on Friday, October 12, as set forth in the regulations.

Safe harbor - Under a safe harbor, the accelerated payment requirement is satisfied if the taxpayer pays an amount equal to 11/15th (73.3 percent) of the liability for the first semi-monthly period in September and any underpayment of tax for the accelerated period is paid by October 12. Taxpayers should show any increasing or decreasing adjustment for the accelerated period in Schedule A or B of the tax return due on October 12.

ALCOHOL AND TOBACCO TAXPAYERS NOT REQUIRED TO FILE BY EFT

For those taxpayers not required to file their payments by electronic fund transfer (EFT), the accelerated payment period is from September 16-25. Payment of taxes and a return for this period is due on or before September 28. Industry Circular 95-4 outlines the accelerated payment periods and due dates. This year the accelerated period is September 16-26 and the return and payment of taxes are due on September 29, a Saturday. Therefore, it is due on Friday, September 28. Had the date fallen on Sunday, the return and payment of taxes would have been due on the following Monday. A return and tax payment for the remaining five days of the semi-monthly period, September 26-30 is due on October 12. For the short period, September 26-30, this return and tax payment is due on October 14. However, this day falls on a Sunday. Since this return is not an accelerated period, the return and taxes are due on Friday, October 12, as set forth in the regulations.

Safe harbor - Under a safe harbor, the accelerated payment requirement is satisfied if the taxpayer pays an amount equal to 2/3rds (66.7 percent) of the liability for the first semi-monthly period in September and any underpayment of tax for the accelerated period is paid by October 12. Taxpayers should show any increasing or decreasing adjustment for the accelerated period in Schedule A or B of the tax return due on October 12.

Additional information about the accelerated return filings and payments should be directed to the Chief, National Revenue Center at (513) 684-3334 or 1-800-398-2282. □

FROM THE "NET" (INTERNET)

Question: Where can I go to get information on the name and address of manufacturers, wholesalers, distributors, and importers of tobacco in the USA. I would like to do it on the internet. Is there a site that will have all this information?

Answer: The Bureau of Alcohol, Tobacco and Firearms (ATF) cannot release any information concerning the names and addresses of manufacturers, importers and other sellers of tobacco products. ATF is prohibited from releasing this information to the general public under the provisions of 26 U.S.C. 6103. We are not aware of any web sites that contain all this information. You may want to conduct a general search for associations on tobacco products. □