

§ 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, § 807(a)(23), July 26, 1979, 93 Stat. 283; Pub. L. 98-369, div. A, title IV, § 454(c)(4), July 18, 1984, 98 Stat. 821.)

PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in prior sections of act Aug. 16, 1954, prior to the general revision of this chapter by Pub. L. 85-859, as follows:

<i>Present subsecs.:</i>	<i>Prior sections</i>
(a)	5193(a), 5194(g), 5245, 5282(b).
(b)	5212.
(c)	5193(d), 5250(b), 5282(b), 5306.

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 633, 634, 636, 639, 647, 649, 652, 657.

AMENDMENTS

1984—Subsec. (c). Pub. L. 98-369 struck out “stamping,” before “marking” in heading and text.

1979—Subsec. (a). Pub. L. 96-39 struck out “, in addition to those specified in section 5202(f),” after “spirits for such purposes”.

1976—Subsecs. (a) to (c). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

[§ 5205. Repealed. Pub. L. 98-369, div. A, title IV, § 454(a), July 18, 1984, 98 Stat. 820]

Section, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1358; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 94-569, § 1, Oct. 20, 1976, 90 Stat. 2699; Pub. L. 95-176, § 2(c), Nov. 14, 1977, 91 Stat. 1364; Pub. L. 96-39, title VIII, § 807(a)(24), July 26, 1979, 93 Stat. 283, related to stamps for containers of distilled spirits.

EFFECTIVE DATE OF REPEAL

Repeal effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

§ 5206. Containers

(a) Authority to prescribe

The Secretary shall by regulations prescribe the types or kinds of containers which may be used to contain, store, transfer, convey, remove, or withdraw distilled spirits.

(b) Standards of fill

The Secretary may by regulations prescribe the standards of fill for approved containers.

(c) Marking, branding, or identification

Containers of distilled spirits (and cases containing bottles or other containers of such spirits) shall be marked, branded, or identified in such manner as the Secretary shall by regulations prescribe.

(d) Effacement of marks and brands on emptied containers

Every person who empties, or causes to be emptied, any container of distilled spirits bear-

ing any mark or brand required by law (or regulations pursuant thereto) shall at the time of emptying such container efface and obliterate such mark or brand; except that the Secretary may, by regulations, waive any requirement of this subsection where he determines that no jeopardy to the revenue will be involved.

(e) Applicability

This section shall be applicable exclusively with respect to containers of distilled spirits for industrial use, with respect to containers of distilled spirits of a capacity of more than one gallon for other than industrial use, and with respect to cases containing bottles or other containers of distilled spirits.

(f) Cross references

(1) For other provisions relating to regulation of containers of distilled spirits, see section 5301.

(2) For provisions relating to labeling containers of distilled spirits of one gallon or less for nonindustrial uses, see section 105(e) of the Federal Alcohol Administration Act (27 U.S.C. 205(e)).

(3) For provisions relating to the marking and branding of containers of distilled spirits by proprietors, see section 5204(c).

(4) For penalties and forfeitures relating to marks and brands, see sections 5604 and 5613.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1360; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title IV, § 454(c)(5), July 18, 1984, 98 Stat. 821; Pub. L. 104-188, title I, § 1704(t)(13), Aug. 20, 1996, 110 Stat. 1888.)

PRIOR PROVISIONS

Provisions similar to those comprising subsecs. (a) to (c) of this section were contained in prior sections of act Aug. 16, 1954, prior to the general revision of this chapter by Pub. L. 85-859, as follows:

<i>Present subsecs.:</i>	<i>Prior sections</i>
(a)	5193(a), (b), 5194, 5247(a), (d), 5302.
(b)	5193(c).
(c)	5009(a), 5193(a), 5194, 5243(d), (e), 5250(a), 5282(b).

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 603, 633 to 635, 646 to 649, 652, 654.

AMENDMENTS

1996—Subsec. (f)(2). Pub. L. 104-188 substituted “section 105(e)” for “section 5(e)”.

1984—Subsecs. (d) to (f). Pub. L. 98-369 added subsec. (f), redesignated existing subsecs. (d) and (e) as (e) and (f), respectively, and in subsec. (f) added pars. (3) and (4).

1976—Subsecs. (a) to (c). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

§ 5207. Records and reports

(a) Records of distilled spirits plant proprietors

Every distilled spirits plant proprietor shall keep records in such form and manner as the Secretary shall by regulations prescribe of:

(1) The following production activities—

(A) the receipt of materials intended for use in the production of distilled spirits, and the use thereof,

(B) the receipt and use of distilled spirits received for redistillation, and

(C) the kind and quantity of distilled spirits produced.

(2) The following storage activities—

(A) the kind and quantity of distilled spirits, wines, and alcoholic ingredients entered into storage,

(B) the kind and quantity of distilled spirits, wines, and alcoholic ingredients removed, and the purpose for which removed, and

(C) the kind and quantity of distilled spirits returned to storage.

(3) The following denaturation activities—

(A) the kind and quantity of denaturants received and used or otherwise disposed of,

(B) the kind and quantity of distilled spirits denatured, and

(C) the kind and quantity of denatured distilled spirits removed.

(4) The following processing activities—

(A) all distilled spirits, wines, and alcoholic ingredients received or transferred,

(B) the kind and quantity of distilled spirits packaged or bottled, and

(C) the kind and quantity of distilled spirits removed from his premises.

(5) Such additional information with respect to activities described in paragraphs (1), (2), (3), and (4), and with respect to other activities, as may be required by regulations.

(b) Reports

Every person required to keep records under subsection (a) shall render such reports covering his operations, at such times and in such form and manner and containing such information, as the Secretary shall by regulations prescribe.

(c) Preservation and inspection

The records required by subsection (a) and a copy of each report required by subsection (b) shall be available for inspection by any internal revenue officer during business hours, and shall be preserved by the person required to keep such records and reports for such period as the Secretary shall by regulations prescribe.

(d) Penalty

For penalty and forfeiture for refusal or neglect to keep records required under this section, or for false entries therein, see sections 5603 and 5615(5).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1361; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-176, §2(e), Nov. 14, 1977, 91 Stat. 1364; Pub. L. 96-39, title VIII, §807(a)(25), July 26, 1979, 93 Stat. 283; Pub. L. 98-369, div. A, title IV, §454(c)(6), July 18, 1984, 98 Stat. 821; Pub. L. 105-34, title XIV, §1413(a), Aug. 5, 1997, 111 Stat. 1046.)

PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in prior sections of act Aug. 16, 1954, prior to the general revision of this chapter by Pub. L. 85-859, as follows:

<i>Present subsecs.:</i>	<i>Prior sections:</i>
(a)	5197(a)(1)(A), (a)(2), 5305, 5331(a)(3).

<i>Present subsecs.:</i>	<i>Prior sections:</i>
(b)	5285, 5555(a).
(c)	5197(b), 5285, 5305, 5331(a)(3), 5555(a).
(d)	5197(a)(1)(B), 5285, 5305, 5331(a)(3), 5555(a).
(e)	5197(c)(2), 5285.

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 637, 638, 652, 657, 662, 681.

AMENDMENTS

1997—Subsec. (c). Pub. L. 105-34 struck out “shall be kept on the premises where the operations covered by the record are carried on and” after “required by subsection (b)”.

1984—Subsec. (a)(4)(D). Pub. L. 98-369, §454(c)(6), struck out subpar. (D) which required every distilled spirits plant proprietor to keep records in such form and manner as prescribed by the Secretary of the receipt, use, and balance on hand of all stamps required by law or regulations to be used by the proprietor.

1979—Subsec. (a). Pub. L. 96-39 struck out provisions relating to the bottling of distilled spirits in bond and relating to the kind and quantity of distilled spirits returned to bonded premises and inserted provisions relating to the kind and quantity of distilled spirits returned to storage and relating to receipt, use, and balance on hand of all stamps required by law or regulations to be used by the Secretary.

Subsec. (b). Pub. L. 96-39 redesignated subsec. (c) as (b) and struck out “or (b)” after “subsection (a)”. Former subsec. (b), relating to records of rectifiers and bottlers, was struck out.

Subsec. (c). Pub. L. 96-39 redesignated subsec. (d) as (c), struck out “and (b),” after “subsection (a)”, and substituted “subsection (b)” for “subsection (c)”. Former subsec. (c) redesignated (b).

Subsecs. (d), (e). Pub. L. 96-39 redesignated subsec. (e) as (d). Former subsec. (d) redesignated (c).

1977—Subsec. (a)(10), (11). Pub. L. 95-176, §2(e)(2), (3), added par. (10) and redesignated former par. (10) as (11).

1976—Subsecs. (a) to (d). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

EFFECTIVE DATE OF 1997 AMENDMENT

Section 1413(b) of Pub. L. 105-34 provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the 1st day of the 1st calendar quarter that begins at least 180 days after the date of the enactment of this Act [Aug. 5, 1997].”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-176 effective on first day of first calendar month beginning more than 90 days after Nov. 14, 1977, see section 7 of Pub. L. 95-176, set out as a note under section 5003 of this title.

PART II—OPERATIONS ON BONDED PREMISES

Subpart

- A. General
- B. Production.
- C. Storage.
- D. Denaturation.

PRIOR PROVISIONS

A prior part II, Operation, consisted of sections 5241 to 5252, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.