

Bureau of Alcohol, Tobacco and Firearms, Treasury

§ 24.4

- 24.248 Processes authorized for the treatment of wine, juice, and distilling material.
- 24.249 Experimentation with new treating material or process.
- 24.250 Application for use of new treating material or process.

BOTTLING, PACKING, AND LABELING OF WINE

- 24.255 Bottling or packing wine.
- 24.256 Bottle aging wine.
- 24.257 Labeling wine containers.
- 24.258 Certificates of approval or exemption.
- 24.259 Marks.
- 24.260 Serial numbers or filling date.

Subpart M—Losses of Wine

- 24.265 Losses by theft.
- 24.266 Inventory losses.
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- 24.268 Losses by fire or other casualty.

Subpart N—Removal, Return and Receipt of Wine

TAXPAID REMOVALS

- 24.270 Determination of tax.
- 24.271 Payment of tax by check, cash, or money order.
- 24.272 Payment of tax by electronic fund transfer.
- 24.273 Exception to filing semi-monthly tax returns.
- 24.274 Failure to timely pay tax or file a return.
- 24.275 Prepayment of tax.
- 24.276 Prepayment of tax; proprietor in default.
- 24.277 Date of mailing or delivering of returns.
- 24.278 Tax credit for certain small domestic producers.
- 24.279 Tax adjustments related to wine credit.

TRANSFER OF WINE IN BOND

- 24.280 General.
- 24.281 Consignor premises.
- 24.282 Multiple transfers.
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- 24.290 Removal of wine as distilling material.
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RETURN OF UNMERCHANTABLE WINE TO BOND

- 24.295 Return of unmerchantable wine to bond.

TAXPAID WINE OPERATIONS

- 24.296 Taxpaid wine operations.

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- 24.300 General.
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- 24.314 Label information record.
- 24.315 Materials received and used record.
- 24.316 Spirits record.
- 24.317 Sugar record.
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- 24.319 Carbon dioxide record.
- 24.320 Chemical record.
- 24.321 Decolorizing material record.
- 24.322 Allied products record.
- 24.323 Excise Tax Return form.

AUTHORITY: 5 U.S.C. 552(a); 26 U.S.C. 5001, 5008, 5041, 5042, 5044, 5061, 5062, 5081, 5111-5113, 5121, 5122, 5142, 5143, 5173, 5206, 5214, 5215, 5351, 5353, 5354, 5356, 5357, 5361, 5362, 5364-5373, 5381-5388, 5391, 5392, 5511, 5551, 5552, 5661, 5662, 5684, 6065, 6091, 6109, 6301, 6302, 6311, 6651, 6676, 7011, 7302, 7342, 7502, 7503, 7606, 7805, 7851; 31 U.S.C. 9301, 9303, 9304, 9306.

SOURCE: T.D. ATF-299, 55 FR 24989, June 19, 1990, unless otherwise noted.

Subpart A—Scope

§24.1 General.

The regulations in this part relate to the establishment and operation (including incidental activities) of wine premises and to the treatment and classification of wine.

§24.2 Territorial extent.

This part applies to the several States of the United States and the District of Columbia. (Sec. 201, Pub. L. 85-859, 72 Stat. 1337, as amended (26 U.S.C. 5065))

§24.4 Related regulations.

Regulations related to this part are listed below: