

## Bureau of Alcohol, Tobacco and Firearms, Treasury

## § 17.2

- 17.103 Bonds obtained from surety companies.
- 17.104 Deposit of collateral.
- 17.105 Filing of powers of attorney.
- 17.106 Consents of surety.
- 17.107 Strengthening bonds.
- 17.108 Superseding bonds.

### TERMINATION OF BONDS

- 17.111 General.
- 17.112 Notice by surety of termination of bond.
- 17.113 Extent of release of surety from liability under bond.
- 17.114 Release of collateral.

### Subpart F—Formulas and Samples

- 17.121 Product formulas.
- 17.122 Amended or revised formulas.
- 17.123 Statement of process.
- 17.124 Samples.
- 17.125 Adoption of formulas and processes.
- 17.126 Formulas for intermediate products.
- 17.127 Self-manufactured ingredients treated optionally as unfinished nonbeverage products.

### APPROVAL OF FORMULAS

- 17.131 Formulas on ATF Form 5154.1.
- 17.132 U.S.P., N.F., and H.P.U.S. preparations.
- 17.133 Food product formulas.
- 17.134 Determination of unfitness for beverage purposes.
- 17.135 Use of specially denatured alcohol (S.D.A.).
- 17.136 Compliance with Food and Drug Administration requirements.
- 17.137 Formulas disapproved for drawback.

### Subpart G—Claims for Drawback

- 17.141 Drawback.
- 17.142 Claims.
- 17.143 Notice for monthly claims.
- 17.144 Bond for monthly claims.
- 17.145 Date of filing claim.
- 17.146 Information to be shown by the claim.
- 17.147 Supporting data.
- 17.148 Allowance of claims.

### SPIRITS SUBJECT TO DRAWBACK

- 17.151 Use of distilled spirits.
- 17.152 Time of use of spirits.
- 17.153 Recovered spirits.
- 17.154 Spirits contained in intermediate products.
- 17.155 Spirits consumed in manufacturing intermediate products.

### Subpart H—Records

- 17.161 General.
- 17.162 Receipt of distilled spirits.

- 17.163 Evidence of taxpayment of distilled spirits.
- 17.164 Production record.
- 17.165 Receipt of raw ingredients.
- 17.166 Disposition of nonbeverage products.
- 17.167 Inventories.
- 17.168 Recovered spirits.
- 17.169 Transfer of intermediate products.
- 17.170 Retention of records.
- 17.171 Inspection of records.

### Subpart I—Miscellaneous Provisions

- 17.181 Exportation of medicinal preparations and flavoring extracts.
- 17.182 Drawback claims by druggists.
- 17.183 Disposition of recovered alcohol and material from which alcohol can be recovered.
- 17.184 Distilled spirits container marks.
- 17.185 Requirements for intermediate products and unfinished nonbeverage products.
- 17.186 Transfer of distilled spirits to other containers.
- 17.187 Discontinuance of business.

AUTHORITY: 26 U.S.C. 5010, 5131-5134, 5143, 5146, 5206, 5273, 6011, 6065, 6091, 6109, 6151, 6402, 6511, 7011, 7213, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

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### Subpart A—General Provisions

#### § 17.1 Scope of regulations.

The regulations in this part apply to the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfume that are unfit for beverage use and are made with taxpaid distilled spirits. The regulations cover the following topics: obtaining drawback of internal revenue tax on distilled spirits used in the manufacture of nonbeverage products; the payment of special (occupational) taxes in order to be eligible to receive drawback; and bonds, claims, formulas and samples, losses, and records to be kept pertaining to the manufacture of nonbeverage products.

#### § 17.2 Forms prescribed.

(a) The appropriate ATF officer is authorized to prescribe all forms, including bonds and records, required by this part. All of the information called for