

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 24.2

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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, 5148, 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.

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85–859, 72 Stat. 1337, as amended (26 U.S.C. 5065))

§ 24.4 Related regulations.

Regulations related to this part are listed below:

- 26 CFR Part 301—Procedure and Administration.
- 27 CFR Part 1—Basic Permit Requirements Under the Federal Alcohol Administration Act.
- 27 CFR Part 2—Nonindustrial Use of Distilled Spirits and Wine.
- 27 CFR Part 4—Labeling and Advertising of Wine.
- 27 CFR Part 9—American Viticultural Areas.
- 27 CFR Part 16—Alcoholic Beverage Health Warning Statement
- 27 CFR Part 18—Production of Volatile Fruit-Flavor Concentrates.
- 27 CFR Part 19—Distilled Spirits Plants.
- 27 CFR Part 26—Liquors and Articles from Puerto Rico and the Virgin Islands.
- 27 CFR Part 27—Importation of Distilled Spirits, Wines and Beer.
- 27 CFR Part 28—Exportation of Alcohol.
- 27 CFR Part 29—Stills and Miscellaneous Regulations.
- 27 CFR Part 30—Gauging Manual.
- 27 CFR Part 31—Alcohol Beverage Dealers.
- 27 CFR Part 71—Rules of Practice in Permit Proceedings.
- 31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety or Sureties on Penal Bonds.

[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-459, 66 FR 38550, July 25, 2001; T.D. ATF-463, 66 FR 42734, Aug. 15, 2001; T.D. ATF-462, 66 FR 42736, Aug. 15, 2001; T.D. ATF-470, 66 FR 58944, Nov. 26, 2001; T.D. ATF-479, 67 FR 30798, May 8, 2002; T.D. TTB-8, 69 FR 3830, Jan. 27, 2004; T.D. TTB-25, 70 FR 19882, Apr. 15, 2005]

Subpart B—Definitions

§ 24.10 Meaning of terms.

When used in this part and in the forms prescribed under this part, terms will have the meanings ascribed in this section. Words in the plural form also include the singular, and *vice versa*, and words indicating the masculine gender also include the feminine. The terms “includes” and “including” do not exclude items not enumerated which are in the same general class. The definitions in this section do not supersede or affect the requirements of part 4 of this chapter, relative to the labeling of wine under the provisions of the Fed-

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eral Alcohol Administration Act (49 Stat. 981; 27 U.S.C. 205).

Administrator. The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

Affiliated persons or firms. When used in connection with “own production”, one or more bonded wine premises proprietors associated as members of the same farm cooperative, or any one or more bonded wine premises proprietors affiliated within the meaning of section 117(a)(5) of the Federal Alcohol Administration Act, as amended (49 Stat. 989; 27 U.S.C. 211).

Agricultural wine. Wine made from suitable agricultural products other than the juice of grapes, berries, or other fruits.

Allied products. Commercial fruit products and by-products (including volatile fruit-flavor concentrate) not taxable as wine.

Amelioration. The addition to juice or natural wine before, during, or after fermentation, of either water or pure dry sugar, or a combination of water and sugar to adjust the acid level.

Appropriate TTB officer. An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.24, Delegation of the Administrator’s Authorities in 27 CFR Part 24, Wine.

Artificially carbonated wine. Effervescent wine artificially charged with carbon dioxide and containing more than 0.392 grams of carbon dioxide per 100 milliliters.

Bonded wine cellar. Premises established under the provisions of this part. For the purposes of this part a wine premises designated a bonded winery is also a bonded wine cellar.

Bonded wine premises. Premises established under the provisions of this part on which operations in untaxed wine are authorized to be conducted.

Bonded wine warehouse. Bonded warehouse facilities established under the provisions of this part on wine premises by a warehouse company or other person for the storage of wine and allied products for credit purposes.

Bonded winery. Premises established under the provisions of this part on