

**§ 19.823**

(d) Description of the stills including the name and residence of the owner, the kind of still, its capacity and the purpose for which it was set up.

The applicant shall receive and approved application from the appropriate TTB officer prior to commencing business.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, (26 U.S.C. 5502))

**§ 19.823 Changes after original qualification.**

When there is a change in the information recorded in the original approved application, the proprietor shall make a written notice of the change to the appropriate TTB officer. The notice will identify the change and the effective date of the change.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, (26 U.S.C. 5502))

**§ 19.824 Notice of permanent discontinuance of business.**

A proprietor who intends to permanently discontinue operations shall make written notice to the appropriate TTB officer. The proprietor shall include in the notice a statement of the status of the stills.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, (26 U.S.C. 5502))

CONSTRUCTION AND EQUIPMENT

**§ 19.825 Construction and equipment.**

A proprietor of a vinegar plant shall construct and equip the vinegar plant so that—

(a) The distilled spirits vapors that are separated by the vaporizing process from the mash produced by the manufacturer are condensed only by introducing them into the water or other liquid used in making the vinegar; and

(b) The distilled spirits produced can be accurately accounted for and are secure from unlawful removal from the premises or from unauthorized use.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, (26 U.S.C. 5502))

PLANT OPERATIONS

**§ 19.826 Authorized operations.**

Vinegar manufacturers qualified under this subpart are authorized to—

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(a) Produce vinegar only by the vaporizing process; and

(b) Produce distilled spirits of 30 degrees of proof or less only for use in the manufacture of vinegar on the vinegar plant premises.

**§ 19.827 Conduct of operations.**

Vinegar manufacturers qualified under this subpart may—

(a) Separate by a vaporizing process the distilled spirits from the mash produced by him; and

(b) Condense the distilled spirits vapors by introducing them into the water or other liquid used in making the vinegar.

**§ 19.828 Removals from the premises.**

No person shall remove from the vinegar plant premises vinegar or other fluid or material containing more than 2% alcohol by volume.

RECORDS

**§ 19.829 Daily records.**

Each manufacturer of vinegar by the vaporizing process shall keep accurate and complete daily records of production operations that include—

(a) The kind and quantity of fermenting or distilling materials received on the premises;

(b) The kind and quantity of materials fermented or mashed;

(c) The proof gallons of distilled spirits produced;

(d) The proof gallons of distilled spirits used in the manufacture of vinegar;

(e) The wine gallons of vinegar produced; and

(f) The wine gallons of vinegar removed from the premises.

Separate government records need not be kept as long as commercial records contain all the required information.

ADMINISTRATIVE AND MISCELLANEOUS

**§ 19.830 Application of distilled spirits tax.**

The internal revenue tax must be paid on any distilled spirits produced in or removed from the premises of a vinegar plant in violation of law or this subpart.