

RULES FOR REDISTILLATION

§ 19.314 General.

Distillers or processors may redistill spirits, denatured spirits, articles, and spirits residues. Some redistillation requires an approved formula on form TTB F 5100.51, Formula and Process for Domestic and Imported Alcohol Beverages, as specified in §§ 5.26 and 5.27 of this chapter.

(26 U.S.C. 5223)

§ 19.315 Receipts for redistillation.

(a) A proprietor may receive and redistill spirits or denatured spirits that:

- (1) Have not been removed from bond;
- (2) Have been withdrawn from bond on payment or determination of tax and returned to bond under subpart Q of this part;
- (3) Have been withdrawn from bond free of tax or without payment of tax and returned to bond under subpart T of this part; or
- (4) Have been abandoned to the United States and sold to the proprietor without the payment of tax.

(b) A proprietor may also receive and redistill:

- (1) Recovered denatured spirits and recovered articles returned under § 19.454, and
- (2) Articles and spirits residues received under § 19.454.

(26 U.S.C. 5201, 5215, 5223, 5243)

§ 19.316 Redistillation.

(a) TTB has established standards of identity for the various classes and types of distilled spirits. Those standards are found in part 5 of this chapter. If a proprietor intends to redistill spirits, the proprietor must ensure that the redistillation process does not cause the distillate to become ineligible for designation in the class or type of spirits that the proprietor intends to produce. Therefore, spirits must not be redistilled at a proof lower than that allowed for the class and type at which the spirits were originally produced, unless the redistilled spirits are to be:

- (1) Used in wine production;
- (2) Used in the manufacture of gin or vodka; or
- (3) Designated as alcohol.

(b) In order to preserve the class and type of spirits during the redistillation process, different kinds of spirits must be redistilled separately, or with distilling material of the same kind or type as that from which the spirits were originally produced. However, this restriction does not apply when:

(1) Brandy is redistilled into “spirits-fruit” or “neutral spirits-fruit”. In this case the resulting distillate must not be used for producing wine;

(2) Whiskey is redistilled into “spirits-grain” or “neutral spirits-grain”;

(3) Spirits originally distilled from different kinds of material are redistilled into “spirits-mixed” or “neutral spirits-mixed”; or

(4) The spirits are redistilled into alcohol.

(c) All spirits redistilled after the production gauge will be treated the same as if the spirits had been originally produced by the redistiller. Spirits recovered by redistillation of denatured spirits, articles, or spirits residues may not be withdrawn from bonded premises except for industrial use or after denaturation. Otherwise, all provisions of this part and 26 U.S.C. chapter 51 applicable to the original production of spirits will be applicable to the redistillation of spirits. Nothing in this section affects any provision of this chapter relating to the labeling of distilled spirits.

(26 U.S.C. 5215, 5223)

Subpart M—Storage of Distilled Spirits**§ 19.321 General.**

This subpart covers storage operations at distilled spirits plants. A proprietor qualified as a warehouseman and authorized to store bulk distilled spirits and wines must conduct storage operations in accordance with the provisions of this subpart. Subpart V of this part sets forth recordkeeping requirements that apply to storage operations.

(26 U.S.C. 5201)

§ 19.322

RECEIPT AND STORAGE OF SPIRITS AND
WINES

§ 19.322 Receipt and storage of bulk spirits and wines.

(a) *Deposit of spirits into storage account.* A proprietor may receive bulk spirits into the storage account:

- (1) From the production facilities of the same plant;
- (2) By transfer in bond from another plant;
- (3) From customs custody without payment of tax; or
- (4) By return to bulk storage.

(b) *Deposit of wine into storage account.* A proprietor may receive bulk wine into the storage account:

- (1) By transfer in bond from a bonded wine cellar; or
- (2) By transfer in bond from another distilled spirits plant.

(c) *Storage.* A proprietor may store spirits or wines in packages, tanks or portable bulk containers in the storage account on the bonded premises. If stored in portable containers, the containers must be kept so that they can be readily inspected or inventoried by TTB officers.

(26 U.S.C. 5201, 5202, 5211, 5212, 5231, 5232, 5601)

RULES FOR FILLING AND CHANGING
PACKAGES

§ 19.324 Filling of packages from tanks.

A proprietor may fill spirits or wines into packages from storage tanks on bonded premises. The spirits or wines in the tank must be gauged before the filling of packages begins and again when the filling is finished if the tank is not empty. The results of the gauges must be recorded in the records required by §19.618.

(26 U.S.C. 5201)

§ 19.325 Change of packages.

A proprietor may transfer spirits or wines in storage from one package to another. Each new package must contain spirits from only one package except in the case of spirits of 190° or more proof. Packages of spirits must be marked as provided in subpart S of this part. Each package of wine must bear

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the same marks as the package from which the wine was transferred.

(26 U.S.C. 5201)

RULES FOR MINGLING OR BLENDING
SPIRITS

§ 19.326 Mingling or blending of spirits for further storage.

A proprietor may mingle or blend spirits in the storage account according to the following rules:

(a) Spirits distilled at 190° or more of proof, whether or not later reduced, may be mingled in storage.

(b) Domestic spirits distilled at less than 190° of proof may be mingled for withdrawal or further storage if the spirits:

- (1) Are of the same kind; and
- (2) Were produced in the same State.

(c) Imported spirits distilled at less than 190° of proof may be mingled for withdrawal or further storage if the spirits:

- (1) Are of the same kind;
- (2) Were produced in the same foreign country; and

(3) Were treated, blended, or compounded in the same foreign country and the U.S. import duty was paid at the same rate.

(d) Imported spirits distilled at less than 190° of proof that are recognized as distinctive products under part 5 of this chapter may be mingled for withdrawal or further storage if the spirits:

- (1) Are of the same kind;
- (2) Were produced by the same proprietor in the same foreign country; and

(3) Were treated, blended, or compounded by the same proprietor in the same foreign country and the U.S. import duty was paid at the same rate.

(e) Fruit brandies distilled from the same kind of fruit at not more than 170° of proof may, for the sole purpose of perfecting such brandies according to commercial standards, be blended with each other, or with any blend of such fruit brandies in storage. Rums may, for the sole purpose of perfecting them according to commercial standards, be blended with each other, or with any blend of rums.

(f) Packaging after mingling or blending must be done under the provisions of §19.324. The mingled or blended