## Alcohol and Tobacco Tax and Trade Bureau, Treasury

(c) *Gauging requirements.* The provisions of §19.289(a) and (c) apply to the filling and gauging of portable containers. In addition, a proprietor may withdraw denatured spirits from the bonded premises in portable containers based on the filling gauge.

(26 U.S.C. 5201)

#### §19.390 Container marking requirements.

A proprietor must mark packages and portable containers containing denatured spirits in accordance with the requirements of subpart S of this part.

(26 U.S.C. 5206)

### RULES FOR MIXING AND CONVERTING DENATURED SPIRITS

#### §19.391 Mixing denatured spirits.

(a) Spirits of the same formula. If a proprietor has two or more different batches of denatured spirits produced under the same formula, the proprietor may mix them on bonded premises.

(b) Spirits of different formulas. A proprietor may mix denatured spirits produced under different formulas on bonded premises for immediate redistillation at the same plant or at another plant subject to the provisions of §§ 19.314, 19.315, and 19.316.

(26 U.S.C. 5241, 5242)

# §19.392 Converting denatured alcohol to a different formula.

(a) General. A proprietor may convert specially denatured alcohol (SDA) from one formula of SDA to another formula of SDA if the resultant mixture contains only alcohol and the denaturants listed for an approved SDA formula and in the correct concentrations, as set forth in part 21 of this chapter. Such converted SDA may be used only as authorized in part 21 of this chapter.

(b) Converting SDA to SDA Formula No. 1—(1) All SDA other than SDA Formulas No. 3–A and No. 30. A proprietor may convert any SDA, other than SDA produced under Formulas No. 3–A and No. 30, into SDA Formula No. 1 by adding methyl alcohol and any one of the other alternative denaturants listed in §21.32 of this chapter in accordance with the formulation prescribed in that section.

(2) SDA Formulas No. 3-A and No. 30. SDA Formulas No. 3-A and No. 30 specify more methyl alcohol than is specified for SDA Formula No. 1. Therefore, in order to convert SDA produced under Formulas No. 3-A or No. 30 into SDA under Formula No. 1, a proprietor must first add a sufficient amount of ethyl alcohol to the SDA in question to bring the methyl alcohol content to the proportion prescribed for SDA Formula No. 1. After adjusting the proportion of methyl alcohol, the proprietor must add the specified amount of any one of the other alternative denaturants listed in §21.32 of this chapter.

(c) Converting SDA to SDA Formula No. 29. A proprietor may convert any SDA into SDA Formula No. 29 by adding the amount of acetaldehyde or ethyl acetate specified in §21.56 of this chapter. However, due to the presence of other denaturants from the original formula, SDA under Formula No. 29 that has been converted from another SDA formula may be used only as authorized in §21.56(b) but not in the manufacture of vinegar, drugs or medicinal chemicals, and the conditions governing use provided in §21.56(c) will apply.

(d) Other conversions of SDA. If a proprietor wishes to make an SDA formula conversion other than one authorized in paragraph (a), (b), or (c) of this section, the proprietor must obtain approval from the appropriate TTB officer prior to the conversion.

(e) Conversions to completely denatured alcohol. A proprietor may convert any SDA from a formula that does not contain methyl alcohol or wood alcohol to any one of the completely denatured alcohol (CDA) formulas prescribed in subpart C of part 21 of this chapter, by adding the denaturants specified for CDA.

(26 U.S.C. 5242)

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