### Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 18.24

DOCUMENT REQUIREMENTS

#### §18.17 Retention of documents.

The proprietor shall maintain a file of all approved applications and other documents, on or convenient to the concentrate plant premises, available for inspection by appropriate TTB officers.

(Approved by the Office of Management and Budget under control number 1512--0046)

[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

# §18.18 Execution under penalties of perjury.

When a form or other document called for under this part is required to be executed under penalties of perjury, it will be so executed, as defined in §18.11, and signed by an authorized person.

(Act of August 16, 1954, Pub. L. 591, Chapter 736, 68A Stat. 749 (26 U.S.C. 6065))

## §18.19 Security.

The concentrate plant and equipment will be so constructed, arranged, equipped, and protected as to afford adequate protection to the revenue and facilitate inspection by appropriate TTB officers.

# Subpart D—Qualification

### §18.21 General.

A person who desires to engage in the business of manufacturing concentrate shall submit an application for registration on Form 27–G (5520.3) and receive approval as provided in this part. All written statements, affidavits, and other documents submitted in support of the application or incorporated by reference are deemed a part thereof.

(Approved by the Office of Management and Budget under control number 1512–0046)

[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

# §18.22 Restrictions as to location and use.

(a) *Restrictions*. A concentrate plant may not be established in any dwelling house or on board any vessel or boat, or

on any premises where any other business is conducted. The premises of a concentrate plant may be used only for the business stated in the approved application for registration.

(b) Exceptions. The appropriate TTB officer may authorize (1) the establishment of a concentrate plant on premise where other business is conducted, or (2) the use of the premises of a concentrate plant for other business. A person or proprietor desiring such authorization shall submit a written application to the appropriate TTB officer. The application will describe the other business by type and the premises to be used. If the premises of a concentrate plant are to be used for other business, the relationship (if any) to the concentrate plant will be described in the application. A concentrate plant may not be established on premises where other business is conducted or used to conduct other business until the application is approved. The appropriate TTB officer may decline to approve the application or withdraw the authorization if the revenue is jeopardized or the effective administration of this part is hindered.

(Approved by the Office of Management and Budget under control number 1512–0046)

[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

#### §18.23 Registry of stills.

The provisions of subpart C of part 29 of this chapter are applicable to stills or distilling apparatus located on concentrate plant premises used for the production of concentrate. As provided under §29.55, the listing of a still in the application, and approval of the application, constitutes registration of the still.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1355, as amended, 1392, as amended (26 U.S.C. 5179, 5511))

[T.D. ATF-207, 50 FR 23681, June 5, 1985, as amended by T.D. ATF-462, 66 FR 42736, Aug. 15, 2001]

### APPLICATION

#### §18.24 Data for application.

Applications on Form 27–G (5520.3) will include the following: