§ 26.40 Marking containers of distilled spirits.

The distiller, rectifier, or bottler shall serially number each case, barrel, cask, or similar container of distilled spirits filled for shipment to the United States. In addition to the serial number of the container, the distiller, rectifier, or bottler shall plainly print, stamp, or stencil with durable coloring material, in letters and figures not less than one-half inch high, on the head of each barrel, cask or similar container or on one side of each case, as follows:

(a) The name of the distiller, rectifier, or bottler.
(b) The brand name and kind of liquor;
(c) The wine and proof gallon contents; or, for bottles filled according to the metric standards of fill prescribed by §5.47a, of this chapter, the contents in liters and the proof of the spirits; and
(d) In the case of barrels or casks, the serial number of the permit to ship, Form 487–B, prefixed by the number of such form (e.g., ‘‘487–B–61–1’’)
(e) In the case of bulk containers shipped to the United States under subpart Ib, the serial number of the application and permit to ship, TTB Form 5110.31, instead of the serial number of Form 487–B.


§ 26.41 Destruction of marks and brands.

The marks, brands, and serial numbers required by this part to be placed on barrels, casks, or similar containers, or cases, shall not be removed or obscured or obliterated before the contents thereof have been removed.

(Sec. 201, Pub. L. 85–459, 1338, as amended, 26 U.S.C. 5205)


§ 26.43 Samples.

The appropriate TTB officer may require samples of liquors and articles to be submitted whenever desired for laboratory analysis in order to determine the rates of tax applicable thereto.


DEALER REGISTRATION AND RECORDKEEPING

§ 26.44 Liquor dealer registration and recordkeeping.

Every person bringing liquors into the United States from Puerto Rico who sells, or offers for sale, such liquors must register and keep records as a wholesale dealer in liquor or as a retail dealer in liquor in accordance with part 31 of this chapter.

(26 U.S.C. 5121, 5122, 5123, 5124)

[T.D. TTB–79, 74 FR 37405, July 28, 2009]

§ 26.45 Warehouse receipts covering distilled spirits.

The sale of warehouse receipts for distilled spirits is equivalent to the sale of distilled spirits. Accordingly, every person bringing distilled spirits into the United States from Puerto Rico who sells, or offers for sale, warehouse receipts for distilled spirits stored in warehouses, or elsewhere, must register and keep records as a dealer in liquors at the place where the warehouse receipts are sold, or offered for sale, in accordance with part 31 of this chapter.

(26 U.S.C. 5121, 5122, 5123, 5124)

[T.D. TTB–79, 74 FR 37405, July 28, 2009]

§§ 26.46–26.47 [Reserved]

Subpart D—Formulas for Products From Puerto Rico

SOURCE: 44 FR 71709, Dec. 11, 1979, unless otherwise noted.

§ 26.50 Formulas for liquors.

(a) Distilled spirits products. Except for products which are exempt from tax, as specified in §26.36, formulas are required by part 5 of this chapter for distilled spirits products shipped to the United States from Puerto Rico. If a formula is submitted to cover only the production of spirits which are to be transferred to the bonded premises of a
§ 26.51 Formulas for articles, eligible articles and products manufactured with denatured spirits.

(a) Formulas for articles and eligible articles. Formulas for articles made with distilled spirits must show the quantity and proof of the distilled spirits used, and the percentage of alcohol by volume contained in the finished product. Formulas and samples for eligible articles are required in accordance with subpart F of part 17 of this chapter.

(b) Formulas for products manufactured with denatured spirits. Products manufactured with denatured spirits shall be manufactured in accordance with the formula requirements of part 20 of this chapter for similar products made in the United States.

(1) Products may be made with completely denatured alcohol for sale under brand names under part 20 of this chapter without obtaining an approved formula. If ingredients are added in sufficient quantities to materially change the composition and character of the completely denatured alcohol, the product is not classified as completely denatured alcohol and may not be marked, branded, or sold as completely denatured alcohol.

(2) Products made with specially denatured spirits shall be made in accordance with (i) a general-use formula approved as provided in part 20 of this chapter, or (ii) an approved formula on Form 5150.19, or previously approved on TTB Form 1479-A or 27-B Supplemental.