§ 20.175  Shipment for account of another dealer.

(a) Dealer. When a dealer transfers new or recovered specially denatured spirits to a distilled spirits plant or permittee in the normal course of business or in accordance with §20.216 or §20.231 of this part, the dealer shall prepare a record of shipment in accordance with paragraph (c) of this section. Dealers shall consistently use the same record series for the record of shipment. A dealer’s record of shipment shall show a serial number or other unique number.

(b) User. When a user transfers new or recovered specially denatured spirits to a distilled spirits plant or permittee in accordance with §20.216, 20.231, or 20.235 of this part, the user shall prepare a record of shipment in accordance with paragraph (c) of this section.

(c) Record. The record of shipment shall consist of an invoice, bill of lading or similar document which shows the following information:

(1) Date of shipment;
(2) Consignor’s name and address;
(3) Consignee’s name, address, and permit number or distilled spirits plant registry number;
(4) For each formula of specially denatured spirits—
   (i) The formula number,
   (ii) The number and sizes of containers, and
   (iii) The total quantity; and,
(5) If the specially denatured spirits are recovered, the word “recovered” shall appear on the record.

Approved by the Office of Management and Budget under control number 1512–0337.

§ 20.172  Records.

In addition to the records required by this subpart, permittees shall maintain records required in subpart P of this part.

Approved by the Office of Management and Budget under control number 1512–0337.

OPERATIONS BY DEALERS

§ 20.170  Physical inventory.

Once in each calendar year and when requested by an appropriate TTB officer, each permittee shall perform and record a physical inventory of each formula of new and recovered specially denatured spirits.

(Approved by the Office of Management and Budget under control number 1512–0337)

§ 20.171  Record of shipment.

(a) Dealer. When a dealer transfers new or recovered specially denatured spirits to a distilled spirits plant or permittee in the normal course of business or in accordance with §20.216 or §20.231 of this part, the dealer shall prepare a record of shipment in accordance with paragraph (c) of this section. Dealers shall consistently use the same record series for the record of shipment. A dealer’s record of shipment shall show a serial number or other unique number.

(b) User. When a user transfers new or recovered specially denatured spirits to a distilled spirits plant or permittee in accordance with §20.216, 20.231, or 20.235 of this part, the user shall prepare a record of shipment in accordance with paragraph (c) of this section.

(c) Record. The record of shipment shall consist of an invoice, bill of lading or similar document which shows the following information:

(1) Date of shipment;
(2) Consignor’s name and address;
(3) Consignee’s name, address, and permit number or distilled spirits plant registry number;
(4) For each formula of specially denatured spirits—
   (i) The formula number,
   (ii) The number and sizes of containers, and
   (iii) The total quantity; and,
(5) If the specially denatured spirits are recovered, the word “recovered” shall appear on the record.

(Approved by the Office of Management and Budget under control number 1512–0337)