

Subpart J—Recovery of Tax-Free Alcohol

- 22.131 General.
- 22.132 Deposit in storage tanks.
- 22.133 Shipment for redistillation.
- 22.134 Records of shipment.

Subpart K—Destruction

- 22.141 General.
- 22.142 Destruction.

Subpart L—Return, Reconsignment and Disposition of Tax-Free or Recovered Alcohol

- 22.151 Return.
- 22.152 Reconsignment in transit.
- 22.153 Disposition after revocation of permit.
- 22.154 Disposition on permanent discontinuance of use.
- 22.155 Emergency disposition to another permittee.

Subpart M—Records of Transactions

- 22.161 Records.
- 22.162 Inventories.
- 22.163 Time for making entries.
- 22.164 Filing and retention of records.
- 22.165 Photographic copies of records.

Subpart N—Use of Tax-Free Spirits by the United States or Government Agency

- 22.171 General.
- 22.172 Application and permit, Form 5150.33.
- 22.173 Procurement of tax-free spirits.
- 22.174 Receipt of shipment.
- 22.175 Discontinuance of use.
- 22.176 Disposition of excess spirits.

AUTHORITY: 26 U.S.C. 5001, 5121, 5123, 5206, 5214, 5271–5275, 5311, 5552, 5555, 6056, 6061, 6065, 6109, 6151, 6806, 7805; 31 U.S.C. 9304, 9306.

SOURCE: T.D. ATF-199, 50 FR 9183, Mar. 6, 1985, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 22 appear by T.D. ATF-435, 66 FR 5476, Jan. 19, 2001 and T.D. ATF-463 and T.D. ATF-462, 66 FR 42733, 42736, Aug. 15, 2001.

Subpart A—Scope**§ 22.1 General.**

The regulations in this part relate to tax-free alcohol and cover the procurement, storage, use, and recovery of tax-free alcohol.

§ 22.2 Territorial extent.

This part applies to the several States of the United States and the District of Columbia.

§ 22.3 Related regulations.

Regulations related to this part are listed below:

- 27 CFR Part 19—Distilled Spirits Plants.
- 27 CFR Part 26—Liquors and Articles from Puerto Rico and the Virgin Islands.
- 27 CFR Part 27—Importation of Distilled Spirits, Wines and Beer.
- 27 CFR Part 29—Stills and Miscellaneous Regulations.
- 27 CFR Part 30—Gauging Manual.
- 27 CFR Part 71—Rules of Practice in Permit Proceedings.
- 31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety or Sureties on Penal Bonds.

[T.D. ATF-199, 50 FR 9183, Mar. 6, 1985, as amended by T.D. ATF-207, 50 FR 23682, June 5, 1985; T.D. ATF-459, 66 FR 38550, July 25, 2001; T.D. ATF-479, 67 FR 30798, May 8, 2002]

Subpart B—Definitions**§ 22.11 Meaning of terms.**

When used in this part and in forms prescribed under this part, the following terms have the meanings given in this section. Words in the plural form include the singular, and vice versa, and words importing the masculine gender include the feminine. The terms “includes” and “including” do not exclude things not enumerated which are in the same general class.

Administrator. The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

Alcohol. Spirits having a proof of 190° or more when withdrawn from bond, including all subsequent dilutions and mixtures thereof, from whatever source or by whatever process produced.

Appropriate TTB officer. An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.22, Delegation of the Administrator’s Authorities in 27 CFR Part 22, Distribution and Use of Tax-Free Alcohol.

CFR. The Code of Federal Regulations.

Clinic. When used in this part the term includes veterinary clinics.

Executed under penalties of perjury. Signed with the prescribed declaration

§ 22.20

under the penalties of perjury as provided on or with respect to the claim, form, or other document or, where no form of declaration is prescribed, with the declaration "I declare under the penalties of perjury that this _____ (insert type of document, such as statement, report, certificate, application, claim, or other document), including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete."

Fiduciary. A guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

Gallon or wine gallon. The liquid measure equivalent to the volume of 231 cubic inches.

Hospital. When used in this part the term includes veterinary hospitals.

Initial order. The first order of tax-free alcohol placed by a permittee or Governmental agency with a distilled spirits plant or vendor, and, the first order placed following the issuance of an amended or corrected permit.

Liter or litre. A metric unit of capacity equal to 1,000 cubic centimeters of alcohol, and equivalent to 33.814 fluid ounces. A liter is divided into 1,000 milliliters (ml). The symbol for milliliter or milliliters is "ml".

Permit. The document issued under 26 U.S.C. 5271(a), authorizing a person to withdraw tax-free alcohol from the premises of a distilled spirits plant and use such alcohol under specified conditions.

Permittee. Any person holding a permit, on Form 5150.9, issued under this part to withdraw and use tax-free alcohol.

Person. An individual, trust, estate, partnership, association, company, or corporation.

Proof. The ethyl alcohol content of a liquid at 60 °Fahrenheit, stated as twice the percent of ethyl alcohol by volume.

Proof gallon. A gallon at 60 °Fahrenheit which contains 50 percent of volume of ethyl alcohol having a specific gravity of 0.7939 at 60 °Fahrenheit referred to water at 60 °Fahrenheit as unity, or the alcoholic equivalent thereof.

27 CFR Ch. I (4-1-13 Edition)

Restoration. Restoring to the original state of recovered tax-free alcohol, including redistillation of the recovered alcohol to 190° or more of proof and the removal of foreign materials by redistillation, filtration, or other suitable means.

Secretary. The Secretary of the Treasury or his delegate.

Spirits or distilled spirits. The substance known as ethyl alcohol, ethanol, or spirits of wine, having a proof of 190° or more when withdrawn from bond, including all subsequent dilutions and mixtures thereof, from whatever source or by whatever process produced.

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

U.S.C. The United States Code.

[T.D. ATF-199, 50 FR 9183, Mar. 6, 1985, as amended by T.D. ATF-435, 66 FR 5475, Jan. 19, 2001; T.D. TTB-44, 71 FR 16937, Apr. 4, 2006]

Subpart C—Administrative Provisions

AUTHORITIES

§ 22.20 Delegations of the Administrator.

The regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.22, Delegation of the Administrator's Authorities in 27 CFR Part 22, Distribution and Use of Tax-Free Alcohol. You may obtain a copy of this order by accessing the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. TTB-44, 71 FR 16937, Apr. 4, 2006]

§ 22.21 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required by this part, including applications, notices, claims, reports, and records. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the