

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 24.10

RETURN OF UNMERCHANTABLE WINE TO BOND

24.295 Return of unmerchantable wine to bond.

TAXPAID WINE OPERATIONS

24.296 Taxpaid wine operations.

Subpart O—Records and Reports

24.300 General.
24.301 Bulk still wine record.
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24.311 Taxpaid wine records.
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24.313 Inventory record.
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24.316 Spirits record.
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24.318 Acid record.
24.319 Carbon dioxide record.
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24.321 Decolorizing material record.
24.322 Allied products record.
24.323 Excise Tax Return form.

AUTHORITY: 5 U.S.C. 552(a); 26 U.S.C. 5001, 5008, 5041, 5042, 5044, 5061, 5062, 5121, 5122-5124, 5173, 5206, 5214, 5215, 5351, 5353, 5354, 5356, 5357, 5361, 5362, 5364-5373, 5381-5388, 5391, 5392, 5511, 5551, 5552, 5661, 5662, 5684, 6065, 6091, 6109, 6301, 6302, 6311, 6651, 6676, 7302, 7342, 7502, 7503, 7606, 7805, 7851; 31 U.S.C. 9301, 9303, 9304, 9306.

SOURCE: T.D. ATF-299, 55 FR 24989, June 19, 1990, unless otherwise noted.

Subpart A—Scope

§ 24.1 General.

The regulations in this part relate to the establishment and operation (including incidental activities) of wine premises and to the treatment and classification of wine.

§ 24.2 Territorial extent.

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

(Sec. 201, Pub. L. 85-859, 72 Stat. 1337, as amended (26 U.S.C. 5065))

§ 24.4 Related regulations.

Regulations related to this part are listed below:

26 CFR Part 301—Procedure and Administration.
27 CFR Part 1—Basic Permit Requirements Under the Federal Alcohol Administration Act.
27 CFR Part 2—Nonindustrial Use of Distilled Spirits and Wine.
27 CFR Part 4—Labeling and Advertising of Wine.
27 CFR Part 9—American Viticultural Areas.
27 CFR Part 16—Alcoholic Beverage Health Warning Statement
27 CFR Part 18—Production of Volatile Fruit-Flavor Concentrates.
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 28—Exportation of Alcohol.
27 CFR Part 29—Stills and Miscellaneous Regulations.
27 CFR Part 30—Gauging Manual.
27 CFR Part 31—Alcohol Beverage Dealers.
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-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-459, 66 FR 38550, July 25, 2001; T.D. ATF-463, 66 FR 42734, Aug. 15, 2001; T.D. ATF-462, 66 FR 42736, Aug. 15, 2001; T.D. ATF-470, 66 FR 58944, Nov. 26, 2001; T.D. ATF-479, 67 FR 30798, May 8, 2002; T.D. TTB-8, 69 FR 3830, Jan. 27, 2004; T.D. TTB-25, 70 FR 19882, Apr. 15, 2005]

Subpart B—Definitions

§ 24.10 Meaning of terms.

When used in this part and in the forms prescribed under this part, terms will have the meanings ascribed in this section. Words in the plural form also include the singular, and *vice versa*, and words indicating the masculine gender also include the feminine. The terms “includes” and “including” do not exclude items not enumerated which are in the same general class. The definitions in this section do not supersede or affect the requirements of part 4 of this chapter, relative to the labeling of wine under the provisions of the Federal Alcohol Administration Act (49 Stat. 981; 27 U.S.C. 205).