

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 25.1

### REMOVAL OF BEER UNFIT FOR BEVERAGE USE

- 25.191 General.
- 25.192 Removal of sour or damaged beer.

### REMOVALS FOR ANALYSIS, RESEARCH, DEVELOPMENT OR TESTING

- 25.195 Removals for analysis.
- 25.196 Removals for research, development or testing.

### REMOVAL OF BEER TO A CONTIGUOUS DISTILLED SPIRITS PLANT

- 25.201 Removal by pipeline.

### EXPORTATION

- 25.203 Exportation without payment of tax.

### BEER FOR PERSONAL OR FAMILY USE

- 25.205 Production.
- 25.206 Removal of beer.
- 25.207 Removal from brewery for personal or family use.

### Subpart M—Beer Returned to Brewery

- 25.211 Beer returned to brewery.
- 25.212 Beer returned to brewery from which removed.
- 25.213 Beer returned to brewery other than that from which removed.

### Subpart N—Voluntary Destruction

- 25.221 Voluntary destruction of beer.
- 25.222 Notice of brewer.
- 25.223 Destruction of beer off brewery premises.
- 25.224 Refund or adjustment of tax.
- 25.225 Destruction of taxpaid beer which was never removed from brewery premises.

### Subpart O—Beer Purchased From Another Brewer

- 25.231 Finished beer.
- 25.232 Basic permit.

### Subpart P—Cereal Beverage

- 25.241 Production.
- 25.242 Markings.

### Subpart Q—Removal of Brewer's Yeast and Other Articles

- 25.251 Authorized removals.
- 25.252 Records.

### Subpart R—Beer Concentrate

- 25.261 General.
- 25.262 Restrictions and conditions on processes of concentration and reconstitution.
- 25.263 Production of concentrate and reconstitution of beer.

- 25.264 Transfer between breweries.

### Subpart S—Pilot Brewing Plants

- 25.271 General.
- 25.272 Application.
- 25.273 Action on application.
- 25.274 Bond.
- 25.275 [Reserved]
- 25.276 Operations and records.
- 25.277 Discontinuance of operations.

### Subpart T—Refund or Adjustment of Tax or Relief From Liability

- 25.281 General.
- 25.282 Beer lost by fire, theft, casualty, or act of God.
- 25.283 Claims for refund of tax.
- 25.284 Adjustment of tax.
- 25.285 Refund of beer tax excessively paid.
- 25.286 Claims for remission of tax on beer lost in transit between breweries.

### Subpart U—Records and Reports

- 25.291 Records.
- 25.292 Daily records of operations.
- 25.293 Record of ballings and alcohol content.
- 25.294 Inventories.
- 25.295 Record of unsalable beer.
- 25.296 Record of beer concentrate.
- 25.297 Brewer's Report of Operations, Form 5130.9.
- 25.298 Excise tax return, Form 5000.24.
- 25.299 Execution under penalties of perjury.
- 25.300 Retention and preservation of records.
- 25.301 Photographic copies of records.

AUTHORITY: 19 U.S.C. 81c; 26 U.S.C. 5002, 5051–5054, 5056, 5061, 5121, 5122–5124, 5222, 5401–5403, 5411–5417, 5551, 5552, 5555, 5556, 5671, 5673, 5684, 6011, 6061, 6065, 6091, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6651, 6656, 6676, 6806, 7342, 7606, 7805; 31 U.S.C. 9301, 9303–9308.

SOURCE: T.D. ATF–224, 51 FR 7673, Mar. 5, 1986, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 25 appear by T.D. ATF–437, 66 FR 5478, 5479, Jan. 19, 2001.

### Subpart A—Scope of Regulations

#### § 25.1 Production and removal of beer.

The regulations in this part relate to beer and cereal beverages and cover the location, construction, equipment, operations and qualifications of breweries and pilot brewing plants.