

**§§ 26.36a–26.36b**

(2) A person in Puerto Rico who manufactures products with specially denatured spirits may ship those products to the United States if that person (i) obtains a permit to use specially denatured spirits under part 20 of this chapter, and (ii) complies with the requirements of part 20 of this chapter and subpart Ia of this part relating to the manufacture and shipment of those products.

[T.D. ATF-199, 50 FR 9198, Mar. 6, 1985; T.D. ATF-199, 50 FR 20099, May, 14, 1985, as amended by T.D. ATF-271, 53 FR 17559, May 17, 1988]

**§§ 26.36a–26.36b [Reserved]**

**§ 26.36c Shipments of bulk distilled spirits to the United States without payment of tax.**

Bulk distilled spirits may be brought into the United States from Puerto Rico without payment of tax for transfer from customs custody to the bonded premises of a distilled spirits plant qualified under part 19 of this chapter. Such shipments are subject to the provisions of subpart Ib.

[T.D. ATF-62, 44 FR 71709, Dec. 11, 1979]

**§ 26.37 Alcohol and Tobacco Tax and Trade Bureau Officers.**

Appropriate TTB officers are authorized to collect internal revenue taxes on liquors and articles subject to tax, which are to be shipped to the United States.

[T.D. TTB-44, 71 FR 16944, Apr. 4, 2006]

**§ 26.38 Containers of distilled spirits.**

Containers of distilled spirits brought into the United States from Puerto Rico, having a capacity of not more than 1 gallon (3.785 liters), shall conform to the requirements of subpart P of this part.

[T.D. ATF-34, 41 FR 46863, Oct. 26, 1976]

**§ 26.39 Labels.**

All labels affixed to bottles of liquors coming into the United States shall conform to the requirements of the Federal Alcohol Administration Act and implementing regulations (parts 4, 5, and 7 of this chapter).

[T.D. ATF-48, 44 FR 55851, Sept. 28, 1979]

**27 CFR Ch. I (4–1–13 Edition)**

**§ 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.

[T.D. ATF-43, 42 FR 30836, June 17, 1977; as amended by T.D. ATF-62, 44 FR 71709, Dec. 11, 1979]

**§ 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. 85-859, 1358, as amended, 26 U.S.C. 5205)

[T.D. ATF-198, 50 FR 8548, Mar. 1, 1985]

**§ 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.

[20 FR 6077, Aug. 20, 1955, as amended by T.D. 7006, 34 FR 2250, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975]

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 DSP under 26 U.S.C. 5232, the formula shall include a statement to that effect. If any product contains liquors made outside of Puerto Rico, the country of origin for each such liquor shall be stated on the formula. These formulas shall be submitted on TTB Form 5110.38, in accordance with § 26.54.

(b) *Wine.* Persons in Puerto Rico who ship wine to the United States shall comply with the formula requirements of part 24 of this chapter. If any wine contains liquors made outside of Puerto Rico, the country of origin for each such liquor shall be stated on the formula. All formulas required by this paragraph shall be submitted on TTB Form 698 Supplemental, in accordance with § 26.54.

(Approved by the Office of Management and Budget under control number 1512-0204)

[T.D. ATF-198, 50 FR 8549, Mar. 1, 1985. Redesignated and amended by T.D. ATF-459, 66 FR 38551, July 25, 2001; T.D. TTB-91, 76 FR 5479, Feb. 1, 2011]

**§ 26.50a Verification of eligible flavors.**

(a) Any person who, after December 1, 1990, ships to the United States any distilled spirits on which the tax has been or is to be paid or determined at an effective tax rate based in part on the alcohol content derived from any eligible flavor not previously approved on TTB Form 5530.5 (1678) or 5150.19 shall, before the first tax determination at that rate, request and receive a statement of eligibility for each flavor to be used in the computation of the effective tax rate.

(b) To receive a statement of eligibility, the person shipping the distilled spirits shall submit to the TTB Alcohol and Tobacco Laboratory, 6000 Ammendale Road, Ammendale, MD 20705, the following:

- (1) An 8-ounce sample; and
- (2) A statement of composition using TTB Form 5154.1 or a letterhead request that lists the—
  - (i) Name and percentage of alcohol by volume of the flavor; and