

apparatus is to be used. Any commercial document on which all the required information has been recorded may be used for the record. The records will be kept available for a period of three years for inspection by appropriate TTB officers.

(Approved by the Office of Management and Budget under control number 1512-0341)

[T.D. ATF-207, 50 FR 23682, June 5, 1985, as amended by T.D. ATF-439, 66 FR 8770, Feb. 2, 2001]

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AUTHORITY: 26 U.S.C. 7805.

SOURCE: T.D. ATF-198, 50 FR 8535, Mar. 1, 1985, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 30 appear by T.D. ATF-438, 66 FR 5481, Jan. 19, 2001.

Subpart A—Scope of Regulations

§ 30.1 Gauging of distilled spirits.

(a) *General.* This part relates to the gauging of distilled spirits. The term “gauging” means the determination of the proof and the quantity of distilled spirits. The procedures prescribed in or authorized under the provisions of this part, except as may be otherwise authorized in this chapter, shall be followed in making any determination of quantity or proof of distilled spirits required by or under the authority of regulations in this chapter. The tables referred to in subpart E of this part appear in the “Gauging Manual Embracing Instructions and Tables for Determining Quantity of Distilled Spirits by Proof and Weight” as incorporated by reference in this part (see paragraph (c) of this section). These tables, together with their instructions, shall be used, wherever applicable, in making the necessary computations from gauge data.

(b) *Tables referred to in subpart E of this part.* Table 1 provides a method of correcting hydrometer indications at temperatures between 0 and 100 degrees Fahrenheit to true proof. If distilled spirits contain dissolved solids, temperature correction of the hydrometer reading by the use of this table would result in apparent proof rather than true proof. Tables 2 and 3 show the gallonage of spirituous liquor according to weight and proof. Table 4 shows the gallons per pound at each one-tenth proof from 1 to 200 proof. Table 5 shows the weight per wine gallon and proof gallon at each proof. Table 6 shows the volumes of alcohol and water and the specific gravity (air and vacuum) of spirituous liquor at each proof. Table 7 provides a means of ascertaining the volume (at 60 degree Fahrenheit) of spirits at various temperatures ranging from 18 degrees through 100 degrees Fahrenheit.

(c) *Incorporation by reference.* The “Gauging Manual Embracing Instructions and Tables for Determining Quantity of Distilled Spirits by Proof and Weight” (Publication 5110.6; November 1978) is incorporated by reference in this part. This incorporation by reference was approved by the Director of the Federal Register on March 23, 1981. This publication may be inspected at the National Archives and Records Administration (NARA), and is available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. For information on the availability of this material at NARA, call 202-741-6030, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended (26 U.S.C. 5204); 80 Stat. 383, as amended (5 U.S.C. 552(a)))

[T.D. ATF-198, 50 FR 8535, Mar. 1, 1985, as amended at 69 FR 18803, Apr. 9, 2004]

Subpart B—Definitions

§ 30.11 Meaning of terms.

When used in this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meanings

ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall 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.

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 1135.30, Delegation of the Administrator’s Authorities in 27 CFR Part 30, Gauging Manual.

Bulk conveyance. Any tank car, tank truck, tank ship, tank barge, or other similar container approved by the appropriate TTB officer, authorized for the conveyance of spirits (including denatured spirits) in bulk.

CFR. The Code of Federal Regulations.

Container. Any receptacle, vessel, or form of package, bottle, tank, or pipeline used, or capable of use, for holding, storing, transferring or conveying distilled spirits.

Denatured spirits or denatured alcohol. Spirits to which denaturants have been added pursuant to formulas prescribed in 27 CFR Part 21.

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

I.R.C. The Internal Revenue Code of 1954, as amended.

Package. Any cask, barrel, drum, or similar container approved under the provisions of this chapter.

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

Proof gallon. A United States gallon of proof spirits, or the alcoholic equivalent thereof.

Proof spirits. That liquid which contains one-half its volume of ethyl alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-