

§ 18.34

may not be commenced at the new location prior to approval of the amended application.

(Approved by the Office of Management and Budget under control number 1512-0046)

[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

§ 18.34 Continuing partnerships.

If, under the laws of the particular State, the partnership is not immediately terminated on death or insolvency of a partner, but continues until the winding up of the partnership affairs is completed, and the surviving partner has the exclusive right to the control and possession of the partnership assets for the purpose of liquidation and settlement, the surviving partner may continue to operate the plant under the prior qualification of the partnership. If the surviving partner acquires the business on completion of the settlement of the partnership, such partner shall qualify in his own name from the date of acquisition, as provided in §18.35. The rule set forth in this section also applies where there is more than one surviving partner.

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[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996; T.D. TTB-91, 76 FR 5477, Feb. 1, 2011]

§ 18.35 Change in proprietorship.

(a) *General.* If there is a change in the proprietorship of a concentrate plant, the outgoing proprietor shall comply with the requirements of §18.38, and the successor shall, before commencing operations, file application and receive approval in the same manner as a person qualifying as the proprietor of a new concentrate plant. Processing material, concentrate and other materials may be transferred from an outgoing proprietor to a successor.

(b) *Fiduciary.* A successor to the proprietorship of a concentrate plant who is an administrator, executor, receiver, trustee, assignee, or other fiduciary shall comply with the provisions of paragraph (a) of this section. If the fiduciary was appointed by a court, the effective dates of the qualifying documents filed by the fiduciary shall be

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the effective date of the court order, or the date specified therein for the fiduciary to assume control. If the fiduciary was not appointed by a court, the date the fiduciary assumes control shall coincide with the effective date of the qualifying documents filed by the fiduciary.

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[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

§ 18.36 Change in officers and directors.

The proprietor shall submit an amended application to cover changes in the list of officers and directors furnished under the provisions of §18.25.

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[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

§ 18.37 Change in stockholders.

The proprietor shall submit changes in the list of stockholders furnished under the provisions of §18.25 annually on May 1. When the sale or transfer of capital stock results in a change of control or management of the business, the proprietor shall comply with the provisions of §18.35.

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[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

§ 18.38 Permanent discontinuance.

A proprietor who permanently discontinues the business of a concentrate manufacturer shall, after completion of operations, file an application on Form 27-G (5520.3) to cover such discontinuance, giving the date of the discontinuance.

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[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]