\section*{§ 31.212 Labeling.}

Every dealer packaging alcohol for industrial use must affix to each package a label bearing in conspicuous print the words “Alcohol” and “For Industrial Use,” the proof of the alcohol, the capacity of the container, and the packaging dealer’s name and address. The dealer may incorporate in the label other appropriate statements; however, such statements must not obscure or contradict the data required by this section to be shown on such labels.

\section*{Subpart M—Distilled Spirits for Export with Benefit of Drawback}

\section*{§ 31.221 General.}

A State, a political subdivision of a State, or a person holding a wholesale liquor dealer's basic permit issued under part 1 of this chapter may export bottled taxpaid distilled spirits with benefit of drawback as provided in §31.171 of this chapter. The marking of cases, the preparation of notice of shipment on TTB Form 5110.30, the removal and exportation of the distilled spirits, and the filing of claims by the processor of the spirits must be in accordance with the applicable provisions of parts 19 and 28 of this chapter.

\section*{§ 31.223 Mixing cocktails in advance of sale.}

A retail liquor dealer shall not mix cocktails, or compound any alcoholic liquors in advance of sale, except for the purpose of filling, for immediate consumption on the premises, orders received, or expected to be immediately received, at the bar. See §31.204 for additional mixed cocktail rules.

\section*{§ 31.234 Liability for special (occupational) tax.}

The special (occupational) tax on alcohol beverage dealers was suspended for the period July 1, 2005, through