

## § 19.0

## 27 CFR Ch. I (4-1-16 Edition)

5362, 5370, 5373, 5501-5505, 5551-5555, 5559, 5561, 5562, 5601, 5612, 5682, 6001, 6065, 6109, 6302, 6311, 6676, 6806, 7011, 7510, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

SOURCE: T.D. TTB-92, 76 FR 9090, Feb. 16, 2011, unless otherwise noted.

### § 19.0 Scope.

This part concerns the operation of distilled spirits plants in the United States. Topics covered in this part include: Permits and registration procedures; bond requirements; payment of taxes; filing of claims; production, storage, and processing operations; and maintenance of records.

### Subpart A—General Provisions

#### § 19.1 Definitions.

As used in this part, the following terms shall have the meanings indicated unless either the context in which they are used requires a different meaning, or a different definition is prescribed for a particular subpart, section, or portion of this part:

*Accurate mass flow meter.* A mass flow meter for making volume determinations of bulk distilled spirits. A mass flow meter used for tax determination of bulk spirits must be certified by the manufacturer of the meter or other qualified person as accurate within a tolerance of plus or minus 0.1 percent. A mass flow meter used for all other required volume determinations of bulk spirits must be certified by the manufacturer of the meter or other qualified person as accurate within a tolerance of plus or minus 0.5 percent.

*Administrator.* The Administrator of the Alcohol and Tobacco Tax and Trade Bureau, the Department of the Treasury, Washington, D.C., or a delegate or designee of the Administrator.

*Alcoholic flavoring materials.* Any non-beverage product on which drawback has been or will be claimed under 26 U.S.C. 5111-5114, and any flavor imported free of tax which is unfit for beverage purposes. This term includes eligible flavors but does not include flavorings or flavoring extracts manufactured on the bonded premises of a distilled spirits plant as an intermediate product.

*Application for registration.* The application for registration of a distilled

spirits plant that is required by 26 U.S.C. 5171(c).

*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 1135.19, Delegation of the Administrator's Authorities in 27 CFR Part 19, Distilled Spirits Plants.

*Article.* A product containing denatured spirits, which was manufactured under this part or part 20 of this chapter.

*Bank.* Any commercial bank.

*Banking day.* Any day that a bank is open to the public to carry on substantially all of its banking functions.

*Basic permit.* The document that authorizes a person to engage in a designated business or activity under the Federal Alcohol Administration Act.

*Bond.* A bond is a formal guarantee for payment of monies due to TTB, including taxes imposed by 26 U.S.C. chapter 51, and any related fines, penalties or interest that the proprietor of a distilled spirits plant may incur, up to an amount specified by the bond (the bond "penal sum").

*Bonded premises.* The premises of a distilled spirits plant, or part thereof, as described in the application for registration, on which the conduct of distilled spirits operations defined in 26 U.S.C. 5002 is authorized.

*Bottler.* A proprietor of a distilled spirits plant qualified under this part as a processor that bottles distilled spirits.

*Bulk container.* Any container approved by TTB having a capacity in excess of one wine gallon.

*Bulk conveyance.* A tank car, tank truck, tank ship, tank barge, or a compartment of any such conveyance, or any other container approved by the Administrator for the conveyance of comparable quantities of spirits, including denatured spirits and wines.

*Bulk distilled spirits.* Distilled spirits in a container having a capacity in excess of one wine gallon.

*Business day.* Any day, other than a Saturday, a Sunday, or a legal holiday (which includes any holiday in the District of Columbia and any statewide holiday in the particular State in