

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1362; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(26), July 26, 1979, 93 Stat. 284.)

PRIOR PROVISIONS

A prior section 5211, act Aug. 16, 1954, ch. 736, 68A Stat. 638, related to detention of casks, packages, or containers on suspicion, prior to the general revision of this chapter by Pub. L. 85-859. See section 5311 of this title.

Provisions similar to those comprising this section were contained in prior sections 5193(a), 5194(a), (e) to (g), 5242(a), 5305, act Aug. 16, 1954, ch. 736, 68A Stat. 633 to 636, 645, 657, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pars. (1), (5). Pub. L. 96-39 substituted in par. (1) “on bonded premises for storage or processing” for “in storage on bonded premises” and struck out par. (5) which related to an appropriate entry by the proprietor for immediate denaturation.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

EFFECTIVE DATE

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

§ 5212. Transfer of distilled spirits between bonded premises

Bulk distilled spirits on which the internal revenue tax has not been paid or determined as authorized by law may, under such regulations as the Secretary shall prescribe, be transferred in bond between bonded premises in any approved container. For the purposes of this chapter, the removal of bulk distilled spirits for transfer in bond between bonded premises shall not be construed to be a withdrawal from bonded premises. The provisions of this section restricting transfers to bulk distilled spirits shall not apply to alcohol bottled under the provisions of section 5235 which is to be withdrawn for industrial purposes.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1362; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §805(b)(2), July 26, 1979, 93 Stat. 276; Pub. L. 96-598, §6(d), Dec. 24, 1980, 94 Stat. 3490.)

PRIOR PROVISIONS

A prior section 5212, act Aug. 16, 1954, ch. 736, 68A Stat. 639, related to the prevention and detection of fraud and contained a cross reference to provisions for gauging and marking of spirits, prior to the general revision of this chapter by Pub. L. 85-859. See section 5204(b) of this title.

Provisions similar to those comprising this section were contained in prior sections 5194(a), (e) to (g), 5217(a), 5246, 5308, act Aug. 16, 1954, ch. 736, 68A Stat. 634 to 636, 641, 647, 657, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1980—Pub. L. 96-598 inserted provision that restriction on transfers to bulk distilled spirits not apply to

alcohol bottled under section 5235 of this title which is to be withdrawn for industrial purposes.

1979—Pub. L. 96-39 substituted “Bulk distilled spirits” for “Distilled spirits” and “bulk distilled spirits” for “distilled spirits”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

§ 5213. Withdrawal of distilled spirits from bonded premises on determination of tax

Subject to the provisions of section 5173, distilled spirits may be withdrawn from the bonded premises of a distilled spirits plant on payment or determination of tax thereon, in approved containers, under such regulations as the Secretary shall prescribe.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1362; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(27), July 26, 1979, 93 Stat. 285.)

PRIOR PROVISIONS

A prior section 5213, act Aug. 16, 1954, ch. 736, 68A Stat. 639, related to return of materials used in the manufacture of distilled spirits, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5002(a)(6) and 5291 of this title.

Provisions similar to those comprising this section were contained in prior sections 5194(a), (e) and 5244, act Aug. 16, 1954, ch. 736, 68A Stat. 634, 647, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pub. L. 96-39 substituted “Subject to the provisions of section 5173” for “On application to the Secretary and subject to the provisions of section 5174(a)”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

§ 5214. Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax

(a) Purposes

Distilled spirits on which the internal revenue tax has not been paid or determined may, subject to such regulations as the Secretary shall prescribe, be withdrawn from the bonded premises of any distilled spirits plant in approved containers—

(1) free of tax after denaturation of such spirits in the manner prescribed by law for—

(A) exportation;

(B) use in the manufacture of ether, chloroform, or other definite chemical substance where such distilled spirits are changed into some other chemical substance and do not appear in the finished product; or

(C) any other use in the arts and industries (except for uses prohibited by section 5273(b) or (d)) and for fuel, light, and power; or

(2) free of tax by, and for the use of, the United States or any governmental agency