Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 17.1 Scope of regulations.

The regulations in this part apply to the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfume that are unfit for beverage use and are made with taxpaid distilled spirits. The regulations cover the following topics: obtaining drawback of internal revenue tax on distilled spirits used in the manufacture of nonbeverage products; and bonds, claims, formulas and samples, losses, and records to be kept pertaining to the manufacture of nonbeverage products.

Effective Date Note: By T.D. TTB–79, 74 FR 37401, July 28, 2009, § 17.1 was amended by removing the words, “the payment of special (occupational) taxes in order to be eligible to receive drawback;”, effective July 28, 2009 through July 30, 2012.

§ 17.2 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms, including bonds and records, required by this part. All of the information called for