§ 19.49 Definitions.

For purposes of this subpart, the following terms have the meanings indicated:

Dealer. A person who sells, or offers for sale, any alcohol product (distilled spirits, wines, and/or beer) fit for beverage use.

Retail dealer in liquors. A dealer who sells, or offers for sale, distilled spirits, wines, or beer to any person other than a dealer.

Wholesale dealer in liquors. A dealer who sells, or offers for sale, distilled spirits, wines, or beer to another dealer.

(26 U.S.C. 5121, 5122)

§ 19.50 Dealer registration.

Every proprietor who sells or offers for sale any alcoholic product (distilled spirits, wines, or beer) fit for beverage use must register as a dealer under part 31 of this chapter. However, the proprietor’s application for registration of a distilled spirits plant filed under subpart G of this part, and approval of that application by the appropriate TTB officer, will constitute the proprietor’s registration as a dealer at the distilled spirits plant. Every proprietor registered as a dealer under this subpart will be classified as a wholesale dealer in liquors (see §31.32 of this chapter) and as such may also operate as a retail dealer in liquors without additional registration. Registration covers all sales from the same location, including sales of wine, beer, or other proprietors’ spirits. A proprietor who conducts business as a dealer at a location other than the distilled spirits plant must register and keep records in accordance with part 31 of this chapter.

(26 U.S.C. 5124)

§ 19.51 Amending the dealer registration.

Every proprietor registered as a dealer under this subpart must maintain a current and accurate distilled spirits plant registration. Whenever there is a change to any of the information provided in the proprietor’s approved notice of registration, the proprietor must amend the registration within the time period specified in subpart G of this part. An amendment of the proprietor’s distilled spirits plant registration will also serve as an amendment of the proprietor’s dealer registration under this subpart. The proprietor’s dealer registration will also terminate when distilled spirits plant operations under the notice of registration terminate.

(26 U.S.C. 5124)

§ 19.52 Dealer records.

Every dealer is required to maintain records of transactions. Distilled spirits transactions that appear in the records required by subpart W of this part will meet the proprietor’s record-keeping requirements as a dealer. For other transactions not covered in the distilled spirits plant records, such as retail sales of wine or beer in a restaurant at the distilled spirits plant, or operations as a wholesale dealer in wine or beer, the proprietor must keep the records specified for dealers in part 31 of this chapter.

(26 U.S.C. 5124, 5122)

Subpart D—Administrative and Miscellaneous Provisions

ACTIVITIES NOT SUBJECT TO THIS PART

§ 19.57 Recovery and reuse of denatured spirits in manufacturing processes.

The following persons are not, by reason of the activities listed below, subject to the provisions of this part, but they shall comply with the provisions of part 30 of this chapter relating to the use and recovery of spirits or denatured spirits:

(a) Manufacturers who use denatured spirits, or articles or substances containing denatured spirits, in a process wherein any part or all of the spirits, including denatured spirits, are recovered.

(b) Manufacturers who use denatured spirits in the production of chemicals which do not contain spirits but which are used on the permit premises in the manufacture of other chemicals resulting in spirits as a by-product.

(c) Manufacturers who use chemicals or substances which do not contain spirits or denatured spirits (but which
were manufactured with specially denatured spirits) in a process resulting in spirits as a by-product.

(Sec 201, Pub. L. 85–859, 72 Stat. 1372, as amended (26 U.S.C. 5273))

[T.D. ATF–379, 61 FR 31425, June 20, 1996]

§ 19.58 Use of taxpaid distilled spirits to manufacture products unfit for beverage use.

(a) General. Apothecaries, pharmacists, and manufacturers are not required to qualify as processors under 26 U.S.C. 5171 before manufacturing or compounding the following products, if the tax has been paid or determined on all of the distilled spirits contained therein:

(1) Medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfume, conforming to the standards for approval of nonbeverage drawback products found in §§17.131–17.137 of this chapter, whether or not drawback is actually claimed on those products. Except as provided in paragraph (c) of this section, a formula need not be submitted if drawback is not desired.

(2) Patented, patent, and proprietary medicines that are unfit for use for beverage purposes.

(3) Toilet, medicinal, and antiseptic preparations and solutions that are unfit for use for beverage purposes.

(4) Laboratory reagents, stains, and dyes that are unfit for use for beverage purposes.

(5) Flavoring extracts, syrups, and concentrates that are unfit for use for beverage purposes.

(b) Exceptions; products classed as beverages. Products specified under part 17 of this chapter as being fit for beverage use are alcoholic beverages. Bitters, patent medicines, and similar alcoholic preparations which are fit for beverage purposes, although held out as having certain medicinal properties, are also alcoholic beverages. Such products are required to be manufactured on the bonded premises of a distilled spirits plant, and are subject to the provisions of this part.

(c) Formulas and samples; when required. On request of the appropriate TTB officer, the formula for and a sample of the product for examination to verify the manufacturer’s claim of exemption from qualification requirements.

(d) Change of formula; when required. If the appropriate TTB officer finds at any time that any product manufactured under paragraph (a) of this section is being used for beverage purposes, or for mixing with beverage spirits other than by a processor, he or she shall notify the manufacturer to desist from manufacturing the product until the formula is changed to make the product not susceptible of beverage use and the change is approved by the appropriate TTB officer. (However, the provisions of this paragraph shall not prohibit such products, which are unfit for beverage use, from being used in small quantities for flavoring drinks at the time of serving for immediate consumption.) Where, pursuant to notice, the manufacturer does not desist, or the formula is not so modified as to make the product unsusceptible of beverage use, the manufacturer shall immediately qualify as a processor.


[T.D. ATF–379, 61 FR 31425, June 20, 1996]

§ 19.61 Form prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required by this part. All of the information required by each form shall be furnished, as indicated by the headings on the form and the instructions thereon or issued in respect thereto, and as required by this part.

(b) Forms prescribed by this part are available for printing through the TTB Web site (http://www.ttb.gov) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.


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