were manufactured with specially de-
natured 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, phar-
macists, and manufacturers are not re-
quired 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 prepara-
tions, food products, flavors, flavoring
extracts, and perfume, conforming to
the standards for approval of nonbev-
erage 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 bev-
erages. 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 re-
quired. On request of the appropriate
TTB officer the formula for and a sample of the product for examina-
tion to verify the manufacturer’s claim
of exemption from qualification re-
quirements.

(d) Change of formula; when required.
If the appropriate TTB officer finds at
any time that any product manufac-
tured under paragraph (a) of this sec-
tion is being used for beverage pur-
poses, or for mixing with beverage spir-
its 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 ap-
propriate 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 con-
sumption.) Where, pursuant to notice,
the manufacturer does not desist, or
the formula is not so modified as to
make the product unsusceptible of bev-
erage use, the manufacturer shall im-
mediately qualify as a processor.

(Sec. 805, Pub. L. 96–39, 93 Stat. 275, 278 (26
U.S.C. 5002, 5171))

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

§ 19.61 Form prescribed.

(a) The appropriate TTB officer is au-
thorized to prescribe all forms required
by this part. All of the information re-
quired 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 re-
quired by this part.

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

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[T.D. ATF–198, 50 FR 8464, Mar. 1, 1985, as
T.D. TTB–44, 71 FR 16929, Apr. 4, 2006]