§ 19.92 When gauges are required.

(a) Initial proof. Except for a gauge required by §19.383 or §19.517 or in any case where the proof changes as a result of a storage or processing operation, the initial determination of proof for distilled spirits, wine, or eligible flavors may be used whenever a subsequent gauge is required by this part to be made at the same plant.

(b) Required gauges. Spirits, wine and alcoholic flavoring materials shall be gauged whenever required by this part. Such gauges include:

(1) Entered for deposit,
(2) Filled into packages from storage tanks,
(3) Transferred or received in bond,
(4) Transferred between operational accounts,
(5) Mixed in the manufacture of a distilled spirits product,
(6) Reduced in proof prior to commencement of bottling,
(7) Destroyed,
(8) Removed or withdrawn from bond,
(9) Returned to bond, or
(10) As otherwise required by the appropriate TTB officer.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1358, as amended, 1396, as amended (26 U.S.C. 5204, 5559))


§ 19.93 Quantity determination of spirits in bond.

Where bulk spirits in bond are gauged for determination of tax, or are gauged in packages, the quantity shall be determined by weight pursuant to the provisions of 27 CFR part 30. In all other instances where spirits are gauged in bond, gauged for denaturation, or are gauged for transfer in bond or for withdrawal from bond free of tax or without payment of tax, the quantity may be determined by weight or volume. Volumetric determinations of quantity may be made by meters approved under §19.277.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1396, as amended (26 U.S.C. 5559))

SECURING OF CONVEYANCES USED FOR TRANSPORTING SPIRITS

§ 19.96 Securing of conveyances.

(a) Construction for securing. If a conveyance is required by this part to be secured, the conveyance shall be constructed in such manner that all openings, including valves (if any) on bulk conveyances, may be closed and secured.

(b) Approval of securing devices. (1) All seals, locks, or other devices that are required to be used on conveyances in which spirits are transferred in bond, or withdrawn free of tax or without payment of tax, shall be approved by the appropriate TTB officer prior to use. However, cap seals, at least 3⁄4 of an inch in diameter, and ball-strap type (railroad) seals with a strap at least 5⁄16 of an inch wide may be used on conveyances without prior approval of the appropriate TTB officer. Such seals shall:

(i) Be made of durable materials,
(ii) Bear the plant registration number or name, or readily recognizable