§ 19.98 Conveyance of untaxed spirits or wines within a distilled spirits plant.

Untaxed spirits or wines may be conveyed between different portions of the bonded premises of the same distilled spirits plant, across any other premises of such plant; or (by uninterrupted transportation) over any public thoroughfare; or (by uninterrupted transportation) over a private roadway if the owner, or lessee, of the roadway agrees, in writing, to allow appropriate TTB officers access to the roadway to perform their necessary duties. The conveyance of spirits or wines as authorized in this section is subject to the following conditions:

(a) The spirits or wines are not stored or allowed to remain on any premises of such plant other than bonded premises,
(b) The spirits or wines are kept completely separate and apart from spirits on which the tax has been paid or determined,
(c) A description of the means and route of the conveyance and of the portions of the distilled spirits plant between which spirits or wines will be conveyed, and a copy of any agreement furnished by the owner, or lessee, of a private roadway have been submitted to and approved by the appropriate TTB officer, and
(d) Consent of surety on the operations or unit bond has been furnished by the proprietor, on Form 1533, extending the terms of the bond to cover conveyance of the spirits or wines.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1366, as amended, 1398, as amended (26 U.S.C. 5201, 5601))