

**§ 25.157**

also authorized at the stated barrel equivalents:

Size of keg	Barrel equivalent
5 gallons .....	0.16129
30 liter .....	0.25565
50 liter .....	0.42608

(b) If any barrel or authorized size keg contains a quantity of beer more than 2 percent in excess of its rated capacity, tax will be determined and paid on the actual quantity of beer (without benefit of any tolerance) contained in the keg.

(c) The quantities of keg beer removed subject to tax will be computed to 5 decimal places. The sum of the quantities computed for any one day will be rounded to 2 decimal places and the tax will be calculated and paid on the rounded sum.

(26 U.S.C. 5051)

[T.D. ATF-345, 58 FR 40357, July 28, 1993]

**§ 25.157 Determination of tax on bottled beer.**

The quantities of bottled beer removed subject to tax shall be computed to 5 decimal places in accordance with the table and instructions in § 25.158. The sum of the quantities computed for any one day will be rounded to 2 decimal places and the tax will be calculated and paid on the rounded sum.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1333, as amended (26 U.S.C. 5051))

**§ 25.158 Tax computation for bottled beer.**

Barrel equivalents for various case sizes are as follows:

(a) *For U.S. measure bottles.*

Bottle size (net contents in fluid ounces)	Number of bottles per case	Barrel equivalent
6 .....	12	0.01815
6 .....	24	0.03629
7 .....	12	0.02117
7 .....	24	0.04234
7 .....	32	0.05645
7 .....	35	0.06174
7 .....	36	0.06351
7 .....	40	0.07056
7 .....	48	0.08468
8 .....	12	0.02419
8 .....	24	0.04839
8 .....	36	0.07258
8 .....	48	0.09677
10 .....	12	0.03024
10 .....	24	0.06048

Bottle size (net contents in fluid ounces)	Number of bottles per case	Barrel equivalent
10 .....	48	0.12097
11 .....	12	0.03327
11 .....	24	0.06653
11.5 .....	24	0.06956
12 .....	12	0.03629
12 .....	15	0.04536
12 .....	20	0.06048
12 .....	24	0.07258
12 .....	30	0.09073
12 .....	48	0.14516
12 .....	50	0.15121
14 .....	12	0.04234
14 .....	24	0.08468
16 (1 pint) .....	12	0.04839
16 (1 pint) .....	24	0.09677
22 .....	12	0.06653
22 .....	24	0.13306
24 .....	12	0.07258
24 .....	24	0.14516
30 .....	12	0.09073
32 (1 quart) .....	12	0.09677
40 .....	12	0.12097
64 .....	1	0.01613
64 .....	4	0.06452
64 .....	6	0.09677
128 (1 gallon) .....	1	0.03226
288 .....	1	0.07258

(b) *For metric measure bottles.*

Bottle size (metric net contents)	Number of bottles per case	Barrel equivalent
500 milliliters .....	24	0.10226
750 milliliters .....	12	0.07670
1 liter .....	12	0.10226
2 liters .....	6	0.10226
5 liters .....	1	0.04261

(c) *For other case sizes.* If beer is to be removed in cases or bottles of sizes other than those listed in the above tables, the brewer shall notify the appropriate TTB officer in advance and request to be advised of the fractional barrel equivalent applicable to the proposed case size.

(26 U.S.C. 5412)

[T.D. ATF-345, 58 FR 40357, July 28, 1993]

**§ 25.159 Time of tax determination and payment; offsets.**

(a) *Time and payment.* The tax on beer will be determined at the time of its removal for consumption or sale, and will be paid by return as provided in this part.

(b) *Offsets.* During any business day, the quantity of beer returned to the same brewery from which removed is to be taken as an offset against or deducted from the total quantity of beer removed for consumption or sale from