§ 26.136 Affixing closures.

Closures or other devices shall be securely affixed to containers having capacity of 1 gallon (3.785 liters) or less so as to leave a portion remaining on the container when it is opened. In addition, the closures or other devices shall be constructed in such a manner as to require that they be broken to gain access to the contents of the containers.

(27 CFR Ch. I (4–1–10 Edition)

§ 26.164a Package gauge record.

When required in this part, with respect to Puerto Rican spirits, a package gauge record shall be prepared to show:

(a) The date prepared;
(b) The related transaction form and its serial number;
(c) The producer or rectifier (processor) of the spirits, and his name, address, and plant registration number; and
(d) For each package, the:
   (1) Package identification or serial number;
   (2) Kind of spirits;
   (3) Gross weight;
   (4) Tare;
   (5) Net weight;
   (6) Proof gallons; and
   (7) Proof.

(27 CFR Ch. I (4–1–10 Edition)

§ 26.165 Certificate of effective tax rate computation.

(a) Where distilled spirits of Puerto Rican manufacture which contain eligible wine or eligible flavors are to be