§ 27.1 Imported distilled spirits, wines, and beer.

This part, “Importation of Distilled Spirits, Wines, and Beer”, contains procedural and substantive requirements relative to the importation of distilled spirits, wines, and beer into the United States from countries including commodity taxes, permits, marking, branding, closing and labeling of containers and packages, and records and reports.

Note: Distilled spirits, wines, and beer arriving in the United States from Puerto Rico and the Virgin Islands are governed by the provisions of part 26 of this chapter.


Effective Date Note: By T.D. TTB–79, 74 FR 37406, July 28, 2009, § 27.1 was amended by removing the words “special (occupational)” and”, effective July 28, 2009 through July 30, 2012.

§ 27.2 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required by this part, including reports, returns, and records. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall