

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 27.2

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AUTHORITY: 5 U.S.C. 552(a), 19 U.S.C. 81c, 1202; 26 U.S.C. 5001, 5007, 5008, 5010, 5041, 5051, 5054, 5061, 5121, 5122–5124, 5201, 5205, 5207, 5232, 5273, 5301, 5313, 5555, 6302, 7805.

EFFECTIVE DATE NOTE: By T.D. TTB–79, 74 FR 37406, July 28, 2009, the authority citation for part 27 was revised, effective July 28, 2009 through July 30, 2012.

SOURCE: 20 FR 3561, May 21, 1955, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated by T.D. ATF–479, 67 FR 30799, May 8, 2002.

CROSS REFERENCE: For regulations with respect to distilled spirits, wines, and beer arriving in the United States from Puerto Rico and the Virgin Islands, see part 26 of this subchapter.

EDITORIAL NOTE: Nomenclature changes to part 27 appear by T.D. ATF–474, 67 FR 11231, Mar. 13, 2002, and T.D. ATF–479, 67 FR 30799, May 8, 2002.

Subpart A—Scope of Regulations

§ 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 foreign 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.

[T.D. ATF–206, 50 FR 23955, June 7, 1985, as amended by T.D. ATF–459, 66 FR 38550, July 25, 2001]

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