

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 27.133

a standard effective tax rate established, may use that rate. An importer desiring to use a previously approved standard effective tax rate shall obtain a copy of the approval from the person to whom it was issued and, over the signature of the importer or other duly authorized person, place the following declaration:

I declare under the penalties of perjury that this approval has been examined by me and, to best of my knowledge and belief, the standard effective tax rate established for this product is applicable to all like products contained in this shipment.

(d) A standard effective tax rate may not be employed until approved by the appropriate TTB officer. The importer shall file or furnish a copy of the standard effective tax rate approval in the manner prescribed in §27.76(d). The use of a standard effective tax rate shall not relieve an importer from the payment of any tax found to be due. The appropriate TTB officer may at any time require an importer to immediately discontinue the use of a standard effective tax rate.

(Approved by the Office of Management and Budget under control Number 1512-0352)

[T.D. ATF-297, 55 FR 18070, Apr. 30, 1990; 55 FR 23635, June 11, 1990; T.D. ATF-474, 67 FR 11232, Mar. 13, 2002; T.D. TTB-44, 71 FR 16946, Apr. 4, 2006]

Subparts F-G [Reserved]

Subpart H—Importation of Distilled Spirits In Bulk

§ 27.120 Persons authorized to receive distilled spirits imported in bulk.

Distilled spirits imported in bulk (i.e., in containers having a capacity in excess of 1 gallon (3.785 liters)) may be entered into a class 8 customs bonded warehouse for bottling, or may be withdrawn from customs custody only if entered for exportation or if withdrawn by a person to whom it is lawful to sell or otherwise dispose of distilled spirits in bulk pursuant to the Federal Alcohol Administration Act (49 Stat. 985, as amended; 27 U.S.C., 206) and Regulation 3 (27 CFR part 3). The importation and disposition of distilled spirits imported in bulk shall be re-

ported as prescribed by §§27.133 to 27.134.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1342, 1361, 1374, 1395 (26 U.S.C. 5114, 5207, 5301, 5555))

[T.D. ATF-34, 41 FR 46864, Oct. 26, 1976]

§ 27.121 Containers.

Imported distilled spirits may be bottled in either domestic or imported containers conforming to the provisions of subpart N of this part.

(72 Stat. 1374; 26 U.S.C. 5301)

[T.D. 6954, 33 FR 6819, May 4, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975]

Subpart I—Importer's Records and Reports

§§ 27.130-27.132 [Reserved]

RECORD AND REPORT OF IMPORTED LIQUORS

§ 27.133 General requirements.

Except as provided in §27.134, every importer who imports distilled spirits, wines, or beer shall keep such records and render such reports of the physical receipt and disposition of such liquors as are required to be kept by a wholesale or retail dealer, as applicable, under the provision of part 31 of this chapter. Any importer who does not take physical possession of the liquors at the time of, but is responsible for, their release from customs custody shall keep commercial records reflecting such release; such records shall identify the kind and quantity of the liquors released, the name and address of the person receiving the liquors from customs custody, and the date of release, and shall be filed chronologically by release dates. Records and reports will not be required under this part with respect of liquors while in customs custody.

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(72 Stat. 1342, 1345, 1395; 26 U.S.C. 5114, 5124, 5555)

[T.D. ATF-2, 37 FR 22743, Oct. 21, 1972. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984; T.D. TTB-25, 70 FR 19883, Apr. 15, 2005]