

## § 28.141

to such returned wines shall be in accordance with the applicable provisions of part 24 of this chapter.

(72 Stat. 1380; 26 U.S.C. 5362)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71724, Dec. 11, 1979; T.D. TTB-8, 69 FR 3833, Jan. 27, 2004]

### **Subpart G—Removal of Beer and Beer Concentrate Without Payment of Tax for Exportation, Use as Supplies on Vessels and Aircraft, or Transfer to a Foreign-Trade Zone**

SOURCE: T.D. ATF-224, 51 FR 7699, Mar. 5, 1986, unless otherwise noted.

#### **§ 28.141 General.**

(a) *Beer*. Beer may, subject to this part, be removed from the brewery without payment of tax for:

- (1) Export to a foreign country;
- (2) Use as supplies on the vessels and aircraft described in § 28.21; or
- (3) Transfer to and deposit in a foreign-trade zone for exportation or for storage pending exportation.

(b) *Beer concentrate*. Concentrate, produced from beer under the provisions of subpart R of part 25 of this chapter may, subject to this part, be removed from the brewery without payment of tax for:

- (1) Export to a foreign country; or
- (2) Transfer to and deposit in a foreign-trade zone for exportation or for storage pending exportation.

(c) *Bond*. All removals of beer or beer concentrate will be made by the brewer under the provisions of the brewer's bond, Form 5130.22 as prescribed in § 28.60.

(Sec. 309, Tariff Act of 1930, 46 Stat. 690, as amended (19 U.S.C. 1309); sec. 3, Act of June 18, 1934, 48 Stat. 999, as amended (19 U.S.C. 81c); sec. 201, Pub. L. 85-859, 72 Stat. 1334, as amended (26 U.S.C. 5053))

[ T.D. ATF-224, 51 FR 7699, Mar. 5, 1986, as amended by T.D. TTB-8, 69 FR 3833, Jan. 27, 2004]

#### **§ 28.142 Notice, Form 1689 (5130.12).**

When a brewer intends to remove beer or beer concentrate without payment of tax from a brewery for exportation or for transportation to and de-

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posit in a foreign-trade zone, or remove beer for use as supplies on vessels and aircraft, the brewer shall prepare a notice on Form 1689 (5130.12) for each withdrawal. The brewer shall execute Form 1689 (5130.12) in quadruplicate, except when the shipment is for use on aircraft the brewer shall execute an extra copy which will be marked "Consignee's Copy."

(Sec. 309, Tariff Act of 1930, 46 Stat. 690, as amended (19 U.S.C. 1309); sec. 3, Act of June 18, 1934, 48 Stat. 999, as amended (19 U.S.C. 81c); sec. 201, Pub. L. 85-859, 72 Stat. 1334, as amended (26 U.S.C. 5053))

#### **§ 28.143 Containers.**

(a) *Beer*. Beer being exported, used as supplies on vessels and aircraft, or transferred to and deposited in a foreign-trade zone, without payment of tax, may be removed in bottles, kegs, or bulk containers.

(b) *Beer concentrate*. Concentrate may not be removed for export, or for transfer to and deposit in a foreign-trade zone, in containers of the kind ordinarily used by brewers for the removal of beer for consumption or sale.

#### **§ 28.144 Export marks.**

(a) *General Requirement*. In addition to the marks and brands required to be placed on containers of beer or beer concentrate under the provisions of part 25 of this chapter, the brewer shall mark the word "Export" on each container or case of beer, or the words "Beer concentrate for export" on each container of beer concentrate, before removal from the brewery for any exportation authorized under this subpart.

(b) *Exceptions*. A brewer need not apply the mark "Export" on cases of beer being exported under the following circumstances:

(1) When beer is being directly exported by the brewer, and the brewer can furnish documentation (such as an ocean or air freight bill of lading, or a foreign landing certificate) that the beer was directly exported to a foreign country;

(2) When cased beer is transferred from a brewery to a foreign-trade zone for export or for storage pending exportation; or