

## § 31.212

### § 31.212 Labeling.

Every dealer packaging alcohol for industrial use must affix to each package filled a label bearing in conspicuous print the words "Alcohol" and "For Industrial Use," the proof of the alcohol, the capacity of the container, and the packaging dealer's name and address. The dealer may incorporate in the label other appropriate statements; however, such statements must not obscure or contradict the data required by this section to be shown on such labels.

(26 U.S.C. 5131, 5206)

## Subpart M—Distilled Spirits for Export with Benefit of Drawback

### § 31.221 General.

A State, a political subdivision of a State, or a person holding a wholesale liquor dealer's basic permit issued under part 1 of this chapter may export bottled taxpaid distilled spirits with benefit of drawback as provided in § 28.171 of this chapter. The marking of cases, the preparation of notice of shipment on TTB Form 5110.30, the removal and exportation of the distilled spirits, and the filing of claims by the processor of the spirits must be in accordance with the applicable provisions of parts 19 and 28 of this chapter.

### § 31.223 Records and reports.

The provisions of subpart J of this part regarding records and reports relating to liquors for domestic use also apply to export transactions permitted under this subpart.

## Subpart N—Miscellaneous

### § 31.231 Destruction of marks and brands on wine containers.

A dealer who empties any cask, barrel, keg, or other bulk container of wine must scrape or obliterate from the empty container all marks, brands, tags, or labels placed thereon under the

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provisions of part 24 of this chapter as evidence of the payment or determination of the tax on the wine removed in the container from the bonded wine cellar.

### § 31.232 Wine bottling.

Each person desiring to bottle, package, or repackage taxpaid wines must, before carrying on those operations, apply and receive permission from the appropriate TTB officer in accordance with part 24 of this chapter. The decanting of wine by caterers or other retail dealers for table or room service, banquets, and similar purposes shall not be considered as "bottling," if the decanters are not furnished for the purpose of carrying wine away from the area where served.

(26 U.S.C. 5352)

### § 31.233 Mixing cocktails in advance of sale.

A retail liquor dealer shall not mix cocktails, or compound any alcoholic liquors in advance of sale, except for the purpose of filling, for immediate consumption on the premises, orders received, or expected to be immediately received, at the bar. See § 31.204 for additional mixed cocktail rules.

(26 U.S.C. 5002)

### § 31.234 Liability for special (occupational) tax.

The special (occupational) tax on alcohol beverage dealers was suspended for the period July 1, 2005, through June 30, 2008, and was repealed effective July 1, 2008. Dealers who were engaged in business prior to the suspension period remain liable for payment of the special (occupational) tax in accordance with the laws and regulations in effect at that time. The tax return to be used for payment of any past-due special (occupational) tax is TTB Form 5630.5a.

(Section 11125, Pub. L. 109-59, 119 Stat. 1953)