additional length of time deemed necessary.

(31 U.S.C. 9301, 9303)

Subpart G—Construction, Equipment, and Security Requirements

§ 19.181 General.

The proprietor of a distilled spirits plant must apply certain construction, equipment, and security standards at the plant. These standards are intended to ensure the protection of untaxed spirits at the plant and to ensure proper measurement and accountability for products on bonded premises. This subpart prescribes those standards.

(26 U.S.C. 5178)

Tank Requirements

§ 19.182 Tanks—general requirements.

The proprietor of a distilled spirits plant must ensure that all tanks on the premises used to hold spirits, denatured spirits, or wines are:

(a) Used for the purpose listed on the application and plant registration;

(b) Equipped with accurate means for measuring their contents. If the means for measurement is not a permanent fixture on the tank, the proprietor must equip the tank with a fixed device for measuring the contents. However, tanks having a capacity of less than 101 gallons are not required to have permanent gauge devices;

(c) Accurately calibrated if used for any of the gauges described in this part. Further, if tanks or their gauging devices are moved in any manner subsequent to original calibration, the tanks shall not be used until recalibrated;

(d) Accessible through walkways, landings, and stairs that permit access to all parts of the tank;

(e) Equipped or situated so that they may be locked or secured; and

(f) Constructed to prevent access to the spirits or wines through vents, flame arresters or other safety devices.

(26 U.S.C. 5006, 5204, 5505)

§ 19.183 Scale tanks.

(a) Except as otherwise provided in paragraph (b) of this section, if the proprietor uses a tank to determine the distilled spirits tax imposed by 26 U.S.C. 5001, the tank must be mounted on scales and the contents of the tank must be determined by weight. The scale tank also must be equipped with a suitable device so that the volume of the contents can be quickly and accurately determined.

(b) The requirement to mount tanks on scales does not apply to tanks having a capacity of 55 gallons or less. Such tanks may be moved onto an accurately calibrated scale when a tax determination gauge needs to be made.

(26 U.S.C. 5006, 5204, 5505)

§ 19.184 Scale tank minimum graduations.

(a) The beams or dials on scale tanks used for tax determination must have minimum graduations not greater than the following:

<table>
<thead>
<tr>
<th>Quantity to be weighed</th>
<th>Minimum graduation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding 2,000 pounds</td>
<td>1/2 pound</td>
</tr>
<tr>
<td>Between 2,000 and 6,000 pounds</td>
<td>1 pound</td>
</tr>
<tr>
<td>Between 6,000 and 20,000 pounds</td>
<td>2 pounds</td>
</tr>
<tr>
<td>Between 20,000 and 50,000 pounds</td>
<td>5 pounds</td>
</tr>
<tr>
<td>Over 50,000 pounds</td>
<td>10 pounds</td>
</tr>
</tbody>
</table>

(b) For scales having a capacity greater than 2,000 pounds, the minimum quantity which may be entered onto the weighing tank scale for gauging for tax determination will be the greater of:

(1) 1,000 times the minimum graduation of the scale, or

(2) 5 percent of the total capacity of the weighing tank scale.

(c) The weighing of lesser quantities for determination of tax may be authorized by the appropriate TTB officer where the beam of the scale is calibrated in 1/2 pound or 1 pound graduations and it is found by actual test that the scales are accurate at each graduation.

(d) Lots of spirits weighing 1,000 pounds or less shall be weighed on scales having 1/2 pound graduations.

(26 U.S.C. 5006, 5204, 5505)