(3) Retain the invoice or shipping document as part of the records required by §19.718.

(b) Portable containers. A consignee who receives spirits in barrels, drums, or other portable containers that are not secured by seals or other devices must verify the contents of each container. The consignee must record the quantity received in each container on a list and must attach the list to the invoice or shipping document received with the shipment.

(c) Bulk conveyances or pipelines. A consignee who receives spirits in bulk conveyances or by pipeline must gauge the spirits received and record the quantity determined on the invoice or shipping document received with the shipment. The appropriate TTB officer may waive the requirement for gauging spirits received by pipeline if requested in writing by the consignee and if there is no jeopardy to the revenue.

(26 U.S.C. 5181, 5212)

TRANSFER OF SPIRITS TO AND FROM DISTILLED SPIRITS PLANTS

§ 19.739 Authorized transfers to or from distilled spirits plants.

Except for spirits produced from petroleum, natural gas, or coal, a proprietor of an alcohol fuel plant may receive spirits in bond from a distilled spirits plant qualified under subpart D of this part. A proprietor of an alcohol fuel plant may also transfer spirits in bond from the alcohol fuel plant to a distilled spirits plant qualified under subpart D of this part. The following conditions apply to such transfers:

(a) Bulk conveyances in which spirits are transferred must be secured with locks, seals, or other devices in accordance with §19.441;

(b) It is not necessary to render the spirits unfit for beverage use prior to the transfer;

(c) The transferred spirits may not be withdrawn, used, sold, or disposed of for other than fuel use;

(d) An alcohol fuel plant proprietor transferring spirits filled into portable containers to the bonded premises of a distilled spirits plant must mark the containers as required by §19.752(b);

(e) The procedures in §§19.403 through 19.406 and §19.620 apply to the transfer of spirits from an alcohol fuel plant to a distilled spirits plant; and


(26 U.S.C. 5181, 5212)

RECEIPT OF SPIRITS FROM CUSTOMS CUSTODY

§ 19.742 Authorized transfers from customs custody.

A proprietor of an alcohol fuel plant may withdraw from customs custody spirits imported or brought into the United States in bulk containers and may transfer those spirits without payment of tax to the proprietor’s alcohol fuel plant subject to the following conditions:

(a) The transfer of the spirits may only be to an alcohol fuel plant that is required to file, and has filed, a bond;

(b) The spirits must not have been produced from petroleum, natural gas, or coal;

(c) The alcohol fuel plant must further manufacture or process the spirits after receipt;

(d) The proprietor of the alcohol fuel plant may only redistill or denature the spirits if the imported spirits are 185° or more of proof and will be withdrawn for fuel use; and

(e) The proprietor of the alcohol fuel plant must follow the procedures for receiving spirits prescribed in §19.736 and subpart L of part 27 of this chapter.

(26 U.S.C. 5232)

MATERIALS FOR MAKING SPIRITS UNFIT FOR BEVERAGE USE

§ 19.746 Authorized materials.

(a) General. The appropriate TTB officer determines what materials make spirits unfit for beverage use but do not impair the quality of the spirits for fuel use. Spirits treated with materials authorized under this section will be considered rendered unfit for beverage use and eligible for withdrawal as fuel alcohol.