§ 25.212 Beer returned to brewery from which removed.

If beer on which the tax has been determined or paid is returned to the brewery from which removed, the brewer shall take the quantity of beer as an offset or deduction against the quantity of beer removed for consumption or sale from the brewery on that business day, as provided in §25.158.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1335, as amended, 1390, as amended (26 U.S.C. 5056, 5415))

§ 25.213 Beer returned to brewery other than that from which removed.

(a) Refund or adjustment of tax. If beer on which the tax has been determined or paid is returned to a brewery of the brewer other than the one from which removed, the brewer may make a claim for refund or relief of tax or may make an adjustment to the beer tax return, for the tax on the beer returned to the brewery. The brewer may not take an offset for beer returned to the brewery other than the one from which removed. Procedures for filing claims for refund or relief of tax or for making adjustments to the beer tax return are contained in subpart T of this part.

(b) Notice. A brewer need not file notice of intention to return beer to a brewery other than the one from which removed unless required by the appropriate TTB officer. When a notice is required, the brewer shall serially number each notice and execute it under penalties of perjury as defined in §25.11. The brewer must file it with the appropriate TTB officer. The notice will contain the following information:

(1) The number and sizes of kegs and the actual quantity of beer, in barrels; or the number of cases and the number and sizes of bottles within the cases and the actual quantity of beer, in barrels;
(2) The name and address of the brewery from which the beer was removed;
(3) A statement that the tax on the beer has been fully paid or determined and the rate at which the tax on the beer was paid or determined; and
(4) If the title to the beer has passed, the name and address of the person returning the beer.

(c) Return of beer. If the brewer is required to file a notice of intention to return beer to the brewery, the brewer may bring the beer onto the brewery premises prior to filing the notice. The brewer shall segregate the returned beer from all other beer at the brewery and clearly identify it as returned beer. The returned beer will be retained intact for inspection by an appropriate TTB officer until the notice has been filed and disposition authorized.


Subpart N—Voluntary Destruction

§ 25.221 Voluntary destruction of beer.

(a) On brewery premises. (1) A brewer may destroy, at the brewery, beer on which the tax has not been determined or paid.

(2) A brewer operating a tavern on brewery premises under §25.25 may destroy taxpaid or tax-determined beer stored on brewery premises, in accordance with the requirements of §25.225.

(b) Destruction without return to brewery. A brewer may destroy beer on which the tax has been paid or determined at a location other than any of the breweries operated by the brewer, upon compliance with this subpart.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1335, as amended (26 U.S.C. 5056))


§ 25.222 Notice of brewer.

(a) Beer to be destroyed. When a brewer possesses beer which has been taxpaid or tax determined and which the brewer wishes to destroy at a location other than at any of the brewer’s breweries, the brewer shall give written notice of intention to destroy the beer. The brewer must submit this notice to the appropriate TTB officer.

(b) Execution of notice. The brewer shall serially number each notice and execute each notice under penalties of perjury as defined in §25.11. The brewer