beer are purchased by a tourist for consumption in the United States, the internal revenue tax due may be paid to the appropriate TTB officer, and a TTB receipt obtained, or the tax may be paid to the U.S. Customs authorities, who will issue a customs receipt. The tax on articles purchased by tourists may be paid in the same manner. The receipt received from the appropriate TTB officer or from the customs officer shall be presented, as required, as evidence that the tax has been paid.


§ 26.128 Taxpayment at port of arrival.

If the internal revenue tax on liquors and articles is not paid in Puerto Rico, it shall be paid by the tourist at the port of arrival prior to release of the liquors or articles from customs custody. The tax may be paid to an appropriate TTB officer, and a TTB receipt obtained, or the tax may be paid to the director of customs, who will issue a customs receipt. If payment is to be made to an appropriate TTB officer, the director of customs will notify the appropriate TTB officer of the amount of tax due. On payment of the tax to the director of customs, or on submission of the TTB receipt for the tax, the director of customs will release the liquors or articles.


Subpart H—Records and Reports of Liquors From Puerto Rico

§ 26.163 General requirements.

Except as provided in § 26.164, every person, other than a tourist, bringing liquor into the United States from Puerto Rico shall keep records and render reports of the physical receipt and disposition of such liquors in accordance with part 311 of this chapter:

Provided, That if the person who is responsible for release of the liquors from customs custody does not take physical possession of the liquors, he shall keep commercial records reflecting such release; such records shall identify the kind and quantity of the liquors released, the name and address of the person receiving the liquors from customs custody, and shall be filed chronologically by release dates. Records and reports will not be required under this part with respect of liquors while in customs custody.

(Approved by the Office of Management and Budget under control number 1512–0352)

(72 Stat. 1342, 1395; 26 U.S.C. 5114, 5555)


Subpart G—Closures for Distilled Spirits From Puerto Rico

§ 26.135 Containers of distilled spirits to bear closures.

Containers of 1 gallon (3.785 liters) or less of distilled spirits, upon which all Federal internal revenue taxes have been paid or deferred in Puerto Rico under provisions of this part, shall have closures or other devices affixed in accordance with the provisions of this part, prior to shipment to the United States.


[T.D. ATF–206, 50 FR 23964, June 7, 1985]

§ 26.136 Affixing closures.

Closures or other devices shall be securely affixed to containers having capacity of 1 gallon (3.785 liters) or less so as to leave a portion remaining on the container when it is opened. In addition, the closures or other devices shall be constructed in such a manner as to require that they be broken to gain access to the contents of the containers.


[T.D. ATF–206, 50 FR 23964, June 7, 1985]

Subpart E—Records and Reports of Distilled Spirits From Puerto Rico

§ 26.117 Recordkeeping.

Except as provided in § 26.118, every person, other than a tourist, bringing distilled spirits into the United States from Puerto Rico shall keep records and render reports of the physical receipt and disposition of such distilled spirits in accordance with part 311 of this chapter:

Provided, That if the person who is responsible for release of the liquors from customs custody does not take physical possession of the liquors, he shall keep commercial records reflecting such release; such records shall identify the kind and quantity of the distilled spirits released, the name and address of the person receiving the liquors from customs custody, and shall be filed chronologically by release dates. Records and reports will not be required under this part with respect of distilled spirits while in customs custody.