stock of liquors in one parcel, or in parcels, each of which embraces not less than the entire stock of distilled spirits, of wines, or of beer, which parcels may contain a combination of any or all such liquors, to any other dealer. A retail dealer making such sale or sales is not required to register or to keep records or submit reports of those sales.

§ 31.67 Persons returning liquors for credit, refund, or exchange.

No retail dealer in liquors or retail dealer in beer, or other person, shall be deemed to be a wholesale dealer in liquors or a wholesale dealer in beer by virtue of a bona fide return of distilled spirits, wines, or beer to the dealer from whom the distilled spirits, wines, or beer were purchased (or to the successor of such vendor’s business or line of merchandise) for credit, refund, or exchange; and the giving of such credit, refund or exchange shall not be deemed to be a purchase within the meaning of § 31.141 of this part. Except in the case of wholesale dealers in liquors required to keep records of their transactions under §§ 31.155 and 31.156, or retail dealers required to keep records under § 31.171, persons returning liquors as provided in this section are not required to keep records or submit reports of such transactions.

(26 U.S.C. 5132)

Subpart E—Places Subject to Registration

§ 31.71 Registration required at each place of business.

Except as otherwise provided in § 31.43 and in subpart D of this part, registration is required under this part for each and every place where distilled spirits, wines, or beer are sold or offered for sale. No person may engage in any business for which registration is required until the place of business has been registered in accordance with this part.

§ 31.72 Place of sale.

For purposes of this part, the place at which ownership of liquors is transferred, actually or constructively, is the place of sale.

§ 31.73 Place of offering for sale.

Liquors are considered to be offered for sale at the place where they are kept for sale and where a sale could take place, and at any place where sales are in fact consummated. Liquors are not considered to be offered for sale by sending an agent out to take orders, or by establishing an office for the mere purpose of taking orders, so long as in each case the orders received are transmitted to the principal for acceptance at the place where that principal has registered under this part or where the principal is exempt from registration as provided in subpart D of this part.

§ 31.74 Places of storage; deliveries therefrom.

Registration is not required under this part for warehouses and similar places that are used by dealers merely for the storage of liquors and that are not places where orders for liquors are accepted. When orders for liquors are received and duly accepted at a place that the dealer has registered under this part, the subsequent actual delivery of the liquors from a place of storage does not require registration at that place of storage. Except as otherwise provided in §§ 31.52 and 31.53, a dealer who registered a given place, and who makes actual delivery of liquors from a warehouse at another place, must register for the place where ownership of the liquors is transferred if there was no prior constructive delivery by the acceptance of an order for the liquors at the place covered by the existing registration.

§ 31.75 Dealer in beer and dealer in liquors at the same location.

Any person who registers as a wholesale dealer in beer or retail dealer in beer and who thereafter begins to sell distilled spirits or wine must also register as a wholesale dealer in liquors or retail dealer in liquors before commencing the sale, or offering for sale, of distilled spirits or wine.

(26 U.S.C. 5124)
Sales in Two or More Areas on the Same Premises

§ 31.81 General.

When liquors are sold by a proprietor in two or more areas within the proprietor's place of business, only one registration is required under this part. When the proprietor leases to another person or persons the privilege of selling liquors in two or more areas within the proprietor's place of business, whether the privilege is exercised separately or simultaneously with the proprietor or another concessionaire, each lessee is required to register only once.

§ 31.82 Hotels.

The proprietor of a hotel who conducts the sale of liquors throughout the hotel premises is only required to register under this part for one place. For example, different areas operated by the proprietor in the hotel, such as banquet rooms, meeting rooms, and guest rooms, collectively constitute a single place of business. When a concessionaire conducts the sale of liquors at two or more areas in a hotel, those areas are regarded as a single place of business, and the concessionaire is required to register only once.

§ 31.83 Ball park, race track, etc.; sales throughout the premises.

The proprietor of a ball park, race track, stadium, pavilion, or other similar enclosure constituting one premises, who engages in the business of selling liquors throughout that enclosure, including sales from baskets or containers by employees on the proprietor's behalf, is required to register only once for the entire enclosure. Each concessionaire having the same privilege throughout the enclosure, whether the privilege is exercised separately or simultaneously with the proprietor or another concessionaire, is required to register only once for the entire enclosure.

Sales in Multiple Locations

§ 31.91 Passenger trains, aircraft, and vessels.

Persons who carry on the business of a retail dealer in liquors or of a retail dealer in beer on trains, aircraft, boats, or other conveyances engaged in the business of carrying passengers may conduct that business throughout the passenger carrying train, aircraft, boat, or other vessel, after filing only one registration under this part. Such persons must specify on the registration form the number of passenger carriers for which registration is being completed.

§ 31.92 Carriers not engaged in passenger service.

Except as otherwise provided in §31.93, the retailing of liquors on any train, aircraft, boat, or other conveyance that is not engaged in the business of carrying passengers is prohibited.

§ 31.93 Supply boats or vessels.

Persons may carry on the business of a retail dealer in liquor or of a retail dealer in beer on supply boats or vessels operated by them when those persons operate from a fixed address in a port or harbor and supply exclusively boats or other vessels, or persons thereon, at that port or harbor. Such persons must specify, on an attachment to the registration form, the following: that the business will consist of supplying exclusively boats, vessels, or persons thereon; the name of the port or harbor at which the business is to be carried on; and the fixed address from which operations are to be conducted. When such sales are to be made from two or more supply boats or vessels, the dealer must also specify on the attachment the number of supply boats or vessels for which registration is being made. If the dealer operates from two or more fixed addresses, the dealer must prepare one registration form covering all of those addresses and must include on the attachment to the registration form the number of supply boats or vessels operating from each address.

§ 31.94 Retail dealers "At Large."

A retail dealer in liquors or a retail dealer in beer whose business requires the dealer to travel from place to place, such as a dealer who sells at carnivals or circuses, must register "At Large" covering the dealer's activities throughout the United States by filing