shipment to the United States. Formulas need only be filed for those products which will be shipped to the United States; and
(c) Persons who ship into the United States, Virgin Islands distilled spirits products.

§ 5.26 Formula requirements.
(a) General. An approved formula is required to blend, mix, purify, refine, compound, or treat spirits in a manner which results in a change of character, composition, class or type of the spirits. Form 5110.38 (27–B Supplemental) shall be filed in accordance with the instructions on the form and shall designate all ingredients and, if required, the process used. Any approved formula on Form 27–B Supplemental or Form 5110.38 shall remain in effect until revoked, superseded, or voluntarily surrendered. Any existing qualifying statements as to the rate of tax or the limited use of drawback flavors appearing on a Form 27–B Supplemental are obsolete.
(b) Change in formula. Any change in an approved formula shall require the filing of a new Form 5110.38. After a change in a formula is approved, the original formula shall be surrendered to the appropriate TTB officer.


§ 5.27 Formulas.
Formulas are required for distilled spirits operations which change the character, composition, class or type of spirits as follows:
(a) The compounding of spirits through the mixing of any coloring, flavoring, wine, or other material with distilled spirits;
(b) The manufacture of an intermediate product to be used exclusively in other distilled spirits products on bonded premises;
(c) Any filtering or stabilizing process which results in a product which does not possess the taste, aroma, and characteristics generally attributed to that class or type of distilled spirits; and, in the case of straight whisky, results in the removal of more than 15 percent of the fixed acids, volatile acids, esters, soluble solids, or higher alcohols, or more than 25 percent of the soluble color;
(d) The mingling of spirits (including merchandise returned to bond) which differ in class or type of materials from which produced;
(e) The mingling of spirits stored in charred cooperage with spirits stored in plain or reused cooperage, or the mixing of spirits that have been treated with wood chips with spirits not so treated, or the mixing of spirits that have been subjected to any treatment which changes their character with spirits not so treated, unless it is determined that the composition of the spirits is the same, notwithstanding the storage in different kinds of cooperage or the treatment of a portion of the spirits;
(f) The use (except as authorized for production or storage operations as provided by 27 CFR part 19) of any physical or chemical process or any apparatus which accelerates the maturing of the spirits;
(g) The steeping or soaking of fruits, berries, aromatic herbs, roots, seeds, etc., in spirits or wines;
(h) The artificial carbonating of spirits;
(i) The blending in Puerto Rico of spirits with any liquors manufactured outside of Puerto Rico;
(j) The production of gin by—
(1) Redistillation over juniper berries and other natural aromatics, or the extracted oils of such, of spirits distilled at or above 190 degrees of proof, free from impurities, including spirits of such a nature recovered by redistillation of imperfect gin spirits; and
(2) Mixing gin with other spirits;
(k) The treatment of gin by—
(1) Addition or abstraction of any substance or material other than pure water after redistillation in a manner that would change its class and type designation; and
(2) Addition of any substance or material other than juniper berries or other natural aromatics, or the extracted oils of such, or pure water to the spirits, before or during redistillation, in a manner that would change its class and type designation;
(l) The production of vodka by—
§ 5.28 Adoption of predecessor’s formulas.

The adoption by a successor of approved Forms 5110.38 (27-B Supplemental) shall be in the form of an application filed with the appropriate TTB officer. The application shall list the formulas for adoption by:

(a) Formula number,
(b) Name of product, and
(c) Date of approval.

The application shall clearly show that the predecessor has authorized the use of his previously approved formulas by the successor.

Subpart D—Labeling
Requirements for Distilled Spirits

§ 5.31 General.

(a) Application. No person engaged in business as a distiller, rectifier, importer, wholesaler, or warehouseman and bottler, directly or indirectly, or through an affiliate, shall sell or ship or deliver for sale or shipment or otherwise introduce in interstate or foreign commerce, or receive therein, or remove from customs custody, any distilled spirits in bottles, unless such bottles are marked, branded, labeled, or packaged, in conformity with §§5.31 through 5.42.

(b) Alteration of labels. It shall be unlawful for any person to alter, mutilate, destroy, obliterate, or remove any mark, brand, or label on distilled spirits held for sale in interstate or foreign commerce or after shipment therein, except:

(1) As authorized by Federal law;
(2) When an additional labeling or relabeling of bottled distilled spirits is accomplished with labels covered by certificates of label approval which comply with the requirements of this part and with State law;

(3) That there may be added to the bottle, after removal from customs custody, or prior to or after removal from bonded premises, without application for permission to relabel, a label identifying the wholesale or retail distributor thereof or identifying the purchaser or consumer, and containing no references whatever to the characteristics of the product.

§ 5.32 Mandatory label information.

There shall be stated:

(a) On the brand label:

(1) Brand name.
(2) Class and type, in accordance with §5.35.
(3) Alcoholic content, in accordance with §5.37.
(4) In the case of distilled spirits packaged in containers for which no standard of fill is prescribed in §5.47, net contents in accordance with §5.38(b) or §5.38a(b)(2).

(b) On the brand label or on a back label:

(1) Name and address, in accordance with §5.36.