§ 19.598

476

27 CFR Ch. I (4–1–12 Edition)

the producer for wines and alcoholic
flavoring materials.

(c) Usage. A proprietor must main-
tain daily records of the spirits, wines,
and alcoholic flavoring materials and
other ingredients used in the manufac-
ture of distilled spirits products as pro-
vided in §19.598.

(d) Bottling or packaging. A proprietor
must maintain daily records of the bot-
tling or packaging of each batch of
spirits as provided in §19.599.

(e) Other dispositions. A proprietor
must maintain daily records of all
other dispositions of spirits, wines and
alcoholic flavoring materials, includ-
ing, but not limited to, records regard-
ing the following:

(1) Spirits, wines, and alcoholic fla-
voring materials removed from the dis-
tilled spirits plant premises;
(2) Transfers in bond;
(3) Spirits transferred to the produc-
tion account for redistillation;
(4) Redistillation of spirits, including
the production of gin or vodka by other
than original and continuous distilla-
tion;
(5) Voluntary destruction of spirits
or wines; and
(6) Losses of spirits, wines and alco-
holic flavoring materials.

(26 U.S.C. 5207)

§ 19.599 Dump/batch records.

A proprietor who processes, mixes, or
blends spirits in the processing account
must maintain “dump/batch” records
setting forth detailed information re-
garding the processing of the spirits.
The dump/batch records must contain
each of the following items of informa-
tion that applies to the processing in
question:

(a) Serial number of the record or
batch number;
(b) Name and distilled spirits plant
number of the producer;
(c) Kind and age of the spirits used,
together with a notation, if applicable,
that the spirits—
(1) Were treated with oak chips;
(2) Contain added caramel;
(3) Were imported; or
(4) Are from Puerto Rico or the Vir-
gin Islands;
(d) Serial number of the tank or con-
tainer to which ingredients are added
for use;
(e) Serial or identification number of
the tank or container from which spir-
its are removed;
(f) Quantity by ingredient of other al-
coholic ingredients used, showing wine
in wine gallons, the percentage of alco-
hol by volume and proof, and alcoholic
flavoring materials in proof gallons;
(g) Serial number of the source trans-
action record (for example, the record
for spirits previously dumped);
(h) Date of each transaction;
(i) Quantity, by ingredient (other
than water), of nonalcoholic ingredients
used;
(j) Formula number;
(k) Quantity of ingredients used in
the batch that have been previously
dumped, reported on dump records, and
held in tanks or containers;
(l) Total quantity in proof gallons of
all alcoholic ingredients used;
(m) Identification of each record to
which spirits are transferred;
(n) Quantity of each lot transferred;
(o) Date of each transfer;
(p) Total quantity in proof gallons of
the product transferred;
(q) Batch gain or loss; and
(r) For each batch to be tax deter-
mined in accordance with §19.247, the
effective tax rate.

(26 U.S.C. 5207)

§ 19.599 Bottling and packaging
records.

A proprietor who bottles or packages
spirits must prepare a “bottling and
packaging” record for each lot of spirit
bottled or packaged. The bottling
and packaging record must contain the
following information:

(a) Bottling tank number;
(b) Serial number of the record
(which must commence with “1” at the
start of each calendar or fiscal year, or
be a unique identifying number that is
not repeated);
(c) Formula number (if any) under
which the batch was produced;
(d) Serial number of the dump/batch
record from which the spirits were re-
ceived;
(e) Kind of distilled spirits product
(including age, if claimed);
(f) Details of the tank gauge (includ-
ing proof, wine gallons, proof gallons,
and, if applicable, obscuration);

(26 U.S.C. 5207)
(g) The date the bottles or packages were filled;
(h) The size of the bottles or packages filled, the number of bottles per case, and the number of cases or packages filled;
(i) Serial numbers by brand name of the cases or other containers filled;
(j) Proof of the spirits bottled or packaged (if different from the proof recorded under paragraph (f) of this section);
(k) Total quantity bottled, packaged, or otherwise disposed of in bulk;
(l) If labeled as bottled in bond, a statement to that effect.

[26 U.S.C. 5207]

§ 19.600 Alcohol content and fill test record.

A proprietor must maintain a record of the results of all tests of alcohol content and quantity (fill) conducted. The record must include information that will enable TTB officers to determine whether the proprietor is complying with the requirements of §19.356. The record of alcohol content and fill tests must contain, at a minimum, the following information:

(a) Date and time of the test;
(b) Bottling tank number;
(c) Serial number of the bottling record;
(d) Bottling line designation;
(e) Size of bottles filled;
(f) Number of bottles tested;
(g) Labeled alcohol content;
(h) Alcohol content found by the test;
(i) Percentage of variation from 100 percent fill; and
(j) Corrective action taken, if any.

[26 U.S.C. 5207, 5555]

§ 19.601 Finished products records.

(a) Bottling and packaging. A proprietor must maintain daily transaction records and a daily summary record of the kind and quantity of finished products bottled or packaged within the processing account at the distilled spirits plant. These records must show:

1. The beginning and ending quantity of bottled or packaged spirits on hand;
2. The quantity of spirits bottled or packaged; and
3. Inventory overages.

(b) Disposition of finished products. A proprietor must also maintain daily records of the disposition of finished products from the processing account at the distilled spirits plant. These disposition records must show any spirits:
1. Transferred in bond (packages);
2. Withdrawn tax determined;
3. Withdrawn free of tax for U.S., hospital, scientific, or educational use;
4. Withdrawn without payment of tax for addition to wine;
5. Withdrawn for exportation, for vessels and aircraft supplies and for transfer to a customs bonded warehouse;
6. Transferred to the production account for redistillation;
7. Withdrawn for research, development or testing (including government samples);
8. Voluntarily destroyed;
9. Dumped for further processing;
10. Recorded losses or shortages of finished product; and
11. Disposed of as samples of the finished product.

[26 U.S.C. 5207]

§ 19.602 Redistillation records.

If a proprietor redistills spirits in the processing account (as in the production of gin or vodka by redistillation), the proprietor must prepare a record of the redistillation. The record must show the kind and quantity of the spirits entered into the distilling system and the kind and quantity of the spirits removed from the distilling system upon completion of the process.

[26 U.S.C. 5207]

§ 19.603 Liquor bottle records.

A proprietor must maintain records of the receipt, use, and disposition of liquor bottles.

[26 U.S.C. 5207]

§ 19.604 Rebottling, relabeling, and reclosing records.

(a) If a proprietor dumps spirits for rebottling, the proprietor must prepare