§ 26.1  
SHIPEMENT OF INDUSTRIAL SPIRITS AND SPECIALLY DENATURED SPIRITS
26.292 Copy of consignee’s permit under part 20 or 22.
26.293 Marks on containers.
26.294 Record of shipment.

SHIPMENT OF COMPLETELY DENATURED ALCOHOL AND PRODUCTS MADE WITH DENATURED SPIRITS
26.295 Marks on containers.
26.296 Record of shipment.

ARRIVAL IN THE UNITED STATES
26.297 General.

Subpart Oa—Shipment of Bulk Distilled Spirits From the Virgin Islands, Without Payment of Tax, for Transfer From Customs Custody to Internal Revenue Bond
26.300 General.
26.301 Preparation of transfer record.
26.302 Gauge and certification.
26.303 Customs inspection and release.
26.304 Bulk conveyances to be sealed.
26.305 Receipt by consignee.

Subpart Ob—Claims for Drawback on Eligible Articles From the Virgin Islands
26.306 Drawback of tax.
26.307 Claimant registration.
26.308 Bonds.
26.309 Claims for drawback.
26.310 Records.

Subpart P—Requirements for Liquor Bottles
26.311 Scope of subpart.
26.312 Standards of fill.
26.314 Distinctive liquor bottles.
26.315 [Reserved]
26.316 Bottles not constituting approved containers.
26.317 Bottles to be used for display purposes.
26.318 Liquor bottles denied entry.
26.319 Used liquor bottles.

Subpart Q—Miscellaneous Provisions
26.331 Alternate methods or procedures.


Editorial Note: Nomenclature changes to part 26 appear at 66 FR 21668, 21669, May 1, 2001.

Subpart A—Scope of Regulations

§ 26.1  
Alcoholic products coming into the United States from Puerto Rico and the Virgin Islands.

This part, “Liquors and Articles from Puerto Rico and the Virgin Islands,” relates to:
(a) The production, bonded warehousing, and withdrawal of distilled spirits and denatured spirits, and the manufacture of articles in Puerto Rico and the Virgin Islands to be brought into the United States free of tax;
(b) The collection of internal revenue taxes on taxable alcoholic products coming into the United States from Puerto Rico and the Virgin Islands;
(c) The transfer, without payment of tax, of Puerto Rican and Virgin Islands spirits in bulk containers or by pipeline from customs custody to the bonded premises of a distilled spirits plant qualified under part 19 of this chapter;
(d) The deposit of the distilled spirits excise taxes, limited to the lesser of $10.50 or the rate in section 5001(a)(1) per proof gallon, into the Treasuries of Puerto Rico and the Virgin Islands on all articles containing distilled spirits as defined in section 7652, produced by those two U.S. possessions, and transported into the United States (less certain amounts); and
(e) The deposit of the distilled spirits excise taxes, limited to the lesser of $10.50 or the rate in section 5001(a)(1) per proof gallon, into the Treasuries of Puerto Rico and the Virgin Islands on all rum imported into the United States (including rum from possessions other than Puerto Rico and the Virgin Islands), less certain amounts.

(Approved by the Office of Management and Budget under control number 1512–0277)

§ 26.2  
Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required