(e) Whether the unmerchantable or unfit liquor is covered by valid insurance in excess of the market value thereof, exclusive of tax. If the liquor is insured, the application shall show its market value, the amount and date of each and every policy of insurance, the name and location of the company by which each and every policy was issued, the name and address of the bona fide owner of the liquor, and to the best of the affiant’s knowledge, whether any other person or party is indemnified against the loss of the liquor by reason of its spoilage or destruction.

Such application shall be signed by the exporter or his authorized agent and be executed under the penalties of perjury. The appropriate TTB officer may require any further evidence as it deems necessary. The operator of the foreign-trade zone shall countersign the application or otherwise indicate thereon his knowledge of and concurrence in the application to destroy the liquor. The exporter shall file the application with the district director of customs in whose district the foreign-trade zone is located; at the same time the exporter shall likewise file Zone Form E in accordance with Customs Regulations (19 CFR chapter I). On receipt of the application the district director of customs shall determine the completeness thereof and shall report any facts relating to the condition of the liquor of which he may have knowledge. The original application shall be forwarded to the appropriate TTB officer and the district director of customs shall retain the copy for his files.

§ 28.38 Action by district director of customs.

On receipt of the appropriate TTB officer’s authorization for destruction of the liquor, or his disapproval of the application for destruction, the district director of customs shall act upon the exporter’s application on Zone Form E and dispose of it in accordance with the applicable provisions of Customs Regulations (19 CFR chapter I). Where the appropriate TTB officer has authorized the destruction of the liquor, such destruction shall be accomplished under customs supervision.

§ 28.40 Evidence of exportation: distilled spirits and wine.

The exportation of any shipment of distilled spirits or wine may be evidenced by:

(a) A copy of the export bill of lading (§28.250); or
(b) A copy of the railway express receipt (§28.251); or
(c) A copy of the air express receipt (§28.252); or
(d) A copy of the through bill of lading where exportation is to a contiguous foreign country (§28.250); or