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Source: T.D. ATF–379, 61 FR 31412, June 20, 1996, unless otherwise noted.


Subpart A—General Provisions

§ 17.1 Scope of regulations.

The regulations in this part apply to the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfume that are unfit for beverage use and are made with taxpaid distilled spirits. The regulations cover the following topics: obtaining drawback of internal revenue tax on distilled spirits used in the manufacture of nonbeverage products; and bonds, claims, formulas and samples, losses, and records to be kept pertaining to the manufacture of nonbeverage products.