Subpart H—Records

§ 17.161 General.
§ 17.162 Receipt of distilled spirits.
§ 17.163 Evidence of tax payment of distilled spirits.
§ 17.164 Production record.
§ 17.165 Receipt of raw ingredients.
§ 17.166 Disposition of nonbeverage products.
§ 17.167 Inventories.
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§ 17.169 Transfer of intermediate products.
§ 17.170 Retention of records.
§ 17.171 Inspection of records.

Subpart I—Miscellaneous Provisions

§ 17.181 Exportation of medicinal preparations and flavoring extracts.
§ 17.182 Drawback claims by druggists.
§ 17.183 Disposition of recovered alcohol and material from which alcohol can be recovered.
§ 17.184 Distilled spirits container marks.
§ 17.185 Requirements for intermediate products and unfinished nonbeverage products.
§ 17.186 Transfer of distilled spirits to other containers.
§ 17.187 Discontinuance of business.


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.

any alternate method relating to the giving of any bond or to the assessment, payment, or collection of any tax. The manufacturer shall, during the period of authorization, comply with the terms of the approved application and with any conditions thereto stated by the appropriate TTB officer in the approval. Authorization for any alternate method or procedure may be withdrawn by written notice from the Administrator whenever in his or her judgment the revenue is jeopardized, the effective administration of this part is hindered, or good cause for the authorization no longer exists. The manufacturer shall retain, in the records required by §17.170, any authorization given by the appropriate TTB officer under this section.


§ 17.4 OMB control numbers assigned under the Paperwork Reduction Act.

(a) Purpose. This section collects and displays the control numbers assigned to the information collection requirements of this part by the Office of Management and Budget under the Paperwork Reduction Act of 1995.

(b) OMB control number 1513–0013. OMB control number 1513–0013 is assigned to the following section in this part: §17.106.

(c) OMB control number 1513–0014. OMB control number 1513–0014 is assigned to the following sections in this part: §§17.6 and 17.105.

(d) OMB control number 1513–0021. OMB control number 1513–0021 is assigned to the following sections in this part: §§17.121, 17.126, 17.127, 17.132, and 17.136.

(e) OMB control number 1513–0130. OMB control number 1513–0130 is assigned to the following sections in this part: §§17.122 and 17.146.

(f) OMB control number 1513–0036. OMB control number 1513–0036 is assigned to the following section in this part: §17.6.

(g) OMB control number 1513–0072. OMB control number 1513–0072 is assigned to the following sections in this part: §§17.3, 17.111, 17.112, 17.122, 17.123, 17.124, 17.125, 17.143, 17.168(a), 17.183, and 17.187.

(h) OMB control number 1513–0073. OMB control number 1513–0073 is assigned to the following sections in this part: §§17.161, 17.162, 17.163, 17.164, 17.165, 17.166, 17.167, 17.168(b), 17.169, 17.170, 17.182, and 17.186.

(i) OMB control number 1513–0088. OMB control number 1513–0088 is assigned to the following section in this part: §17.23.

(j) OMB control number 1513–0098. OMB control number 1513–0098 is assigned to the following sections in this part: §§17.147 and 17.182.


§ 17.5 Products manufactured in Puerto Rico or the Virgin Islands.

For additional provisions regarding drawback on distilled spirits contained in medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume which are unfit for beverage purposes and which are brought into the United States from Puerto Rico or the U.S. Virgin Islands, see part 26, subparts I and Ob, of this chapter.


§ 17.6 Signature authority.

No claim, bond, tax return, or other required document executed by a person as an agent or representative is acceptable unless a power of attorney or other proper notification of signature authority has been filed with the TTB office where the required document must be filed. The appropriate TTB officer with whom the claim or other required document is filed may, when he or she considers it necessary, require additional evidence of the authority of the agent or representative to execute the document. Except as otherwise provided by this part, powers of attorney shall be filed on TTB Form 1534 (5000.8).

Power of Attorney. Notification of signature authority of partners, officers, or employees may be given by filing a copy of corporate or partnership documents, minutes of a meeting of the board of directors, etc. For corporate