§ 17.187 Discontinuance of business.

The manufacturer shall notify TTB when business is to be discontinued. Upon discontinuance of business, a manufacturer’s entire stock of taxpaid distilled spirits on hand may be sold in a single sale without the necessity of qualifying as a wholesaler under part 1 of this chapter or registering and keeping records as a liquor dealer under part 31 of this chapter. The spirits likewise may be returned to the person from whom purchased, or they may be destroyed or given away.


PART 18—PRODUCTION OF VOLATILE FRUIT-FLAVOR CONCENTRATE

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