Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 18.18

proposed variations are necessary, and the proposed variations:

(1) Will afford the security and protection to the revenue intended by the prescribed specifications;

(2) Will not hinder the effective administration of this part; and

(3) Will not be contrary to any provision of law.

Variations from requirements granted under this section are conditioned on compliance with the procedures, conditions, and limitations stated in the approval of the application. Failure to comply in good faith with such procedures, conditions and limitations will automatically terminate the authority for such variations and the proprietor thereupon shall fully comply with the prescribed requirements of regulations from which the variations were authorized. Authority for any variation may be withdrawn whenever in the judgment of the appropriate TTB officer the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such variation.

(b) Application. A proprietor who desires to employ emergency variations shall submit a written application to the appropriate TTB officer. The application will describe the proposed variations and set forth the reasons therefor. Variations will not be employed until the application has been approved, except when an emergency requires immediate action to correct a situation that is threatening to life or property. Such corrective action may then be taken concurrent with the filing of the application and notification of the appropriate TTB officer via telephone.

(Approved by the Office of Management and Budget under control number 1512-0046)


§ 18.15 Right of entry and examination.

Appropriate TTB officers may at all times, as well by night as by day, enter any concentrate plant to make examination of the materials, equipment, and facilities thereon; and make such gauges and inventories as they deem necessary. Whenever appropriate TTB officers, having demanded admittance and declared their name and office, are not admitted into such premises by the proprietor or other person having charge thereof, they may at all times use such force as is necessary for them to gain entry to such premises.


§ 18.16 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required by this part. All of the information called for in each form will be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form will be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms prescribed by this part are available for printing through the TTB Web site (http://www.ttb.gov) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

(Approved by the Office of Management and Budget under control number 1512-0046)


DOCUMENT REQUIREMENTS

§ 18.17 Retention of documents.

The proprietor shall maintain a file of all approved applications and other documents on or convenient to the concentrate plant premises, available for inspection by appropriate TTB officers.

(Approved by the Office of Management and Budget under control number 1512-0046)


§ 18.18 Execution under penalties of perjury.

When a form or other document called for under this part is required to be executed under penalties of perjury, it will be so executed, as defined in
§ 18.19

§ 18.11, and signed by an authorized person.


§ 18.19 Security.

The concentrate plant and equipment will be so constructed, arranged, equipped, and protected as to afford adequate protection to the revenue and facilitate inspection by appropriate TTB officers.

Subpart D—Qualification

§ 18.21 General.

A person who desires to engage in the business of manufacturing concentrate shall submit an application for registration on Form 27–G (5520.3) and receive approval as provided in this part. All written statements, affidavits, and other documents submitted in support of the application or incorporated by reference are deemed a part thereof.

(Approved by the Office of Management and Budget under control number 1512–0046)


§ 18.22 Restrictions as to location and use.

(a) Restrictions. A concentrate plant may not be established in any dwelling house or on board any vessel or boat, or on any premises where any other business is conducted. The premises of a concentrate plant may be used only for the business stated in the approved application for registration.

(b) Exceptions. The appropriate TTB officer may authorize (1) the establishment of a concentrate plant on premises where other business is conducted, or (2) the use of the premises of a concentrate plant for other business. A person or proprietor desiring such authorization shall submit a written application to the appropriate TTB officer. The application will describe the other business by type and the premises to be used. If the premises of a concentrate plant are to be used for other business, the relationship (if any) to the concentrate plant will be described in the application. A concentrate plant may not be established on premises where other business is conducted or used to conduct other business until the application is approved. The appropriate TTB officer may decline to approve the application or withdraw the authorization if the revenue is jeopardized or the effective administration of this part is hindered.

(Approved by the Office of Management and Budget under control number 1512–0046)


§ 18.23 Registry of stills.

The provisions of subpart C of part 29 of this chapter are applicable to stills or distilling apparatus located on concentrate plant premises used for the production of concentrate. As provided under § 29.55, the listing of a still in the application, and approval of the application, constitutes registration of the still.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1355, as amended, 1392, as amended (26 U.S.C. 5179, 5511))


APPLICATION

§ 18.24 Data for application.

Applications on Form 27–G (5520.3) will include the following:

(a) Serial number;

(b) Name and principal business address of the applicant, and the location of the plant if different from the business address;

(c) Purpose for which filed;

(d) Information regarding proprietorship, supported by the organizational documents listed in §18.25; and

(e) Description of each still and a statement of its maximum capacity.

Where any of the information required by this section is on file with the appropriate TTB officer, that information, if accurate and complete, may be