§ 24.214  Wine—Not for Sale or Consumption as 
Beverage Wine.''

(Sec. 201, Pub. L. 85-859, 72 Stat. 1380, as 
amended, 1387, as amended (26 U.S.C. 5361, 5388))

(Approved by the Office of Management and 
Budget under control numbers 1512-0298 and 
1512-0503)

§ 24.214 Spanish type blending sherry.

Blending wine made with partially 
caramelized grape concentrate may be 
produced, stored, and handled on, or 
transferred in bond between, bonded 
wine premises, or removed upon pay-
ment of tax, not for sale or consump-
tion as beverage wine. Wine of a high 
solids content and dark in color, pro-
duced under this section, is designated 
“Spanish Type Blending Sherry.” Upon 
removal, the shipping containers will 
be marked with the applicable designa-
tion and the legend “Not for Sale or 
Consumption as Beverage Wine.” Span-
ish type blending sherry is not stand-
ard wine and may not be blended with 
standard wine except pursuant to an 
approved formula or in the further pro-
duction of this type of wine.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1380, as 
amended, 1387, as amended (26 U.S.C. 5361, 5388))

(Approved by the Office of Management and 
Budget under control numbers 1512-0059 and 
1512-0503)

§ 24.215 Wine or wine products not for 
beverage use.

(a) General. Wine, or wine products 
made from wine, may be treated with 
methods or materials which render the 
wine or wine products unfit for bev-
erage use. No wine or wine products so 
treated may contain more than 21 per-
cent of alcohol by volume at the time 
of withdrawal free of tax from bonded 
wine premises; nor may any wine or 
wine product so withdrawn be used in 
the compounding of distilled spirits or 
wine for beverage use or in the manu-
facture of any product intended to be 
used in the compounding. Wine or wine 
products produced under this section 
will be clearly identified and seg-
regated from beverage wine products 
while stored on bonded wine premises 
and may be transferred in bond be-
 tween bonded wine premises. The ship-

ping records for transfers in bond of 
nonbeverage wine or wine products will 
be marked “Not for Sale or Consump-
tion as Beverage Wine.” Upon removal 
from bonded wine premises free of tax, 
containers of nonbeverage wine or wine 
products will be marked to clearly in-
dicate such products are not for sale or 
consumption as beverage wine, e.g., 
salted wine, vinegar, nonbeverage 
cooking wine.

(b) Salted wine. Salted wine is a wine 
or wine product not for beverage use 
produced in accordance with the provi-
sions of this section and having not 
less than 1.5 grams of salt per 100 milli-
liter of wine. (12.5 pounds of salt/100 
gallons of wine.)

(c) Vinegar. Vinegar is a wine or wine 
product not for beverage use produced 
in accordance with the provisions of 
this section and having not less than 
4.0 grams (4.0 percent) of volatile acid-
ity (calculated as acetic acid and ex-
clusive of sulfur dioxide) per 100 milli-
liters of wine.

(Sec. 201, Pub. L. 85-859 and Sec. 455, Pub. L. 
98-369, 72 Stat. 1380, as amended (26 U.S.C. 
5361, 5362))

(Approved by the Office of Management and 
Budget under control number 1512-0503)

(T.D. ATF-299, 55 FR 24989, June 19, 1990, as 
amended by T.D. ATF-312, 56 FR 31079, July 
9, 1991)

§ 24.216 Distilling material.

Wine may be produced on bonded 
wine premises from grapes and other 
fruit, natural fruit products, or fruit 
residues, for use as distilling material, 
using any quantity of water desired to 
facilitate fermentation or distillation. 
No sugar may be added in the produc-
tion of distilling material. Distillates 
containing aldehydes may be used in 
the fermentation of wine to be used as 
distilling material. Lees, filter wash, 
and other wine residues may also be ac-
cumulated on bonded wine premises for 
use as distilling material.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1380, as 
amended, 1387, as amended, 1382, as amended 
(26 U.S.C. 5361, 5373))

§ 24.217 Vinegar stock.

Vinegar stock may be produced on 
bonded wine premises with the addition 
of any quantity of water desired to

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meet commercial standards for the production of vinegar. Vinegar stock may be made only by the addition of water to wine or by the direct fermentation of the juice of grapes or other fruit with added water.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1380, as amended, 1381, as amended (26 U.S.C. 5361))

§ 24.218 Other wine.

(a) General. Other than standard wine not included in other sections in this subpart are considered other wine. Those wines considered to be other wine include:

1. Wine made with sugar, water, or sugar and water beyond the limitations prescribed for standard wine.
2. Wine made by blending wines produced from different kinds of fruit.
3. Wine made with sugar other than pure dry sugar, liquid pure sugar, and invert sugar syrup.

(b) Production of other wine. Other wine may be made on bonded wine premises but will remain segregated from standard wine. Other wine will have a basic character derived from the primary winemaking material. If sugar is used to make other wine, the aggregate weight of the sugar used before and during fermentation will be less than the weight of the primary wine producing material. Wine spirits may be added to other wine. Upon removal, other wine will be marked or labeled with a designation which will adequately disclose the nature and composition of the wine.


(Approved by the Office of Management and Budget under control number 1512–0503)

Subpart K—Spirits

§ 24.225 General.

The proprietor of a bonded wine premises may withdraw and receive spirits without payment of tax from the bonded premises of a distilled spirits plant for uses as are authorized in this part. Wine spirits produced in the United States may be added to natural wine on bonded wine premises if both the wine and the spirits are produced from the same kind of fruit. In the case of natural still wine, wine spirits may be added in any State only to wine produced by fermentation on bonded wine premises located within the same State. If wine has been ameliorated, wine spirits may be added (whether or not wine spirits were previously added) only if the wine contains not more than 14 percent of alcohol by volume derived from fermentation. Spirits other than wine spirits may be received, stored and used on bonded wine premises only for the production of nonbeverage wine and nonbeverage wine products. Wooden storage tanks used for the addition of spirits may be used for the baking of wine.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended, 1387, as amended (26 U.S.C. 5365, 5388))

(Approved by the Office of Management and Budget under control number 1512–0298)

§ 24.226 Receipt or transfer of spirits.

When spirits are received at the bonded wine premises, the proprietor shall determine that the spirits are the same as described on the transfer record and follow the procedures prescribed by §19.407 of this chapter. A copy of the transfer record, annotated to show any difference between the description of spirits and quantity received, will be maintained by the proprietor as a record of receipt. If spirits are to be transferred to a distilled spirits plant or to bonded wine premises, the proprietor shall use the transfer record and procedures prescribed by §19.405 of this chapter.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1382, as amended (26 U.S.C. 5373))

(Approved by the Office of Management and Budget under control number 1512–0298)


§ 24.227 Transfer of spirits by pipeline for immediate use.

Spirits transferred by pipeline for immediate use are gauged either by weight or by volume on the bonded premises of the distilled spirits plant. Where the spirits are gauged on the