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25.224 Refund or adjustment of tax.
25.225 Destruction of taxpaid beer which was never removed from brewery premises.

Subpart O—Beer Purchased From Another Brewer
25.231 Finished beer.
25.232 Basic permit.

Subpart P—Cereal Beverage
25.241 Production.
25.242 Markings.

Subpart Q—Removal of Brewer’s Yeast and Other Articles
25.251 Authorized removals.
25.252 Records.

Subpart R—Beer Concentrate
25.261 General.
25.262 Restrictions and conditions on processes of concentration and reconstitution.
25.263 Production of concentrate and reconstitution of beer.
25.264 Transfer between breweries.

Subpart S—Pilot Brewing Plants
25.271 General.
25.272 Application.
25.273 Action on application.
25.274 Bond.
25.275 [Reserved]
25.276 Operations and records.
25.277 Discontinuance of operations.

Subpart T—Refund or Adjustment of Tax or Relief From Liability
25.281 General.
25.282 Beer lost by fire, theft, casualty, or act of God.
25.283 Claims for refund of tax.
25.284 Adjustment of tax.
25.285 Refund of beer tax excessively paid.
25.286 Claims for remission of tax on beer lost in transit between breweries.

Subpart U—Records and Reports
25.291 Records.
25.292 Daily records of operations.
25.293 Record of ballings and alcohol content.
25.294 Inventories.
25.295 Record of unsalable beer.
25.296 Record of beer concentrate.
25.298 Excise tax return, Form 5000.24.
25.299 Execution under penalties of perjury.
25.300 Retention and preservation of records.
25.301 Photographic copies of records.


SOURCE: T.D. ATF–224, 51 FR 7673, Mar. 5, 1986, unless otherwise noted.


§ 25.1 Production and removal of beer.
The regulations in this part relate to beer and cereal beverages and cover the location, construction, equipment, operations and qualifications of breweries and pilot brewing plants.

§ 25.2 Territorial extent.
This part applies to the several States of the United States and the District of Columbia.

§ 25.3 Forms prescribed.
(a) The appropriate TTB officer is authorized to prescribe all forms required by this part, including bonds, applications, notices, reports, returns, and records. All of the information called for in each form shall 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 shall 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.


§ 25.4 Related regulations.
Regulations relating to this part are listed below:
§ 25.5 OMB control numbers assigned under the Paperwork Reduction Act.

(a) Purpose. This section collects and displays the control numbers assigned to information collection requirements by the Office of Management and Budget contained in 27 CFR Part 25 under the Paperwork Reduction Act of 1980, Pub. L. 96-511.


(c) Display, OMB control number 1512–0052. OMB control number 1512–0052 is assigned to the following sections in 27 CFR Part 25: §§ 25.296(b), 25.297.

(d) Display, OMB control number 1512–0079. OMB control number 1512–0079 is assigned to the following section in 27 CFR Part 25: § 25.65.

(e) Display, OMB control number 1512–0141. OMB control number 1512–0141 is assigned to the following sections in 27 CFR Part 25: §§ 25.296(b), 25.297.


(g) Display, OMB control number 1512–0457. OMB control number 1512–0457 is assigned to the following section in 27 CFR Part 25: § 25.165.


§ 25.6 Delegations of the Administrator.

The regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.25, Delegation of the Administrator's Authorities in 27 CFR Part 25, Beer. You may obtain a copy of this order by accessing 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.

[jd t.ttb–44, 71 fr 16941, apr. 4, 2006]

Subpart B—Definitions

§ 25.11 Meaning of terms.

When used in this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms have the meanings given in this section.

Administrator. The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

Appropriate TTB officer. An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.25, Delegation of the Administrator's Authorities in 27 CFR Part 25, Beer.

Balling. The percent by weight of dissolved solids at 60 °F. present in wort.