sell them in one parcel or at public auction in parcels of not less than 20 wine gallons (75.7 liters); and

(d) A retiring partner, or representative of a deceased partner, who sells liquors to the incoming or remaining partner, or partners, of a partnership.

§ 31.63 Agents, auctioneers, brokers, etc., acting on behalf of others.

Certain persons may sell liquors as agents or employees of others (principals), or may receive and transmit orders therefor to a dealer, without being considered a dealer on account of those activities. Those persons, who have no property rights in the liquors sold, may make collections for their principals and receive commissions for their services, or may guarantee the payment of accounts, without being required to register or keep records under this part. In all such cases, however, the principal is required to register and keep records, as provided in this part, at each place where sales are consummated, unless the principal is exempt from those requirements under the provisions of this subpart. The persons covered by this section are:

(a) Auctioneers who merely sell liquors at auction on behalf of others;

(b) Agents or brokers who solicit orders for liquors in the name of a principal, but who neither stock nor deliver the liquors for which orders are taken;

(c) Employees who merely sell liquors on behalf of their employers; and

(d) Retail dealers in liquors or retail dealers in beer who merely receive and transmit to a wholesale dealer orders for liquors or beer to be billed, charged, and shipped to customers by such wholesale dealers.

§ 31.64 Apothecaries or druggists selling medicines and tinctures.

Apothecaries and druggists who use wines or spirituous liquors for compounding medicines and in making tinctures that are unfit for use for beverage purposes are not considered to be dealers by reason of the sale of those compounds or tinctures for nonbeverage purposes.

(26 U.S.C. 5002)