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cask or package or in bottles packed in cases or other containers, there shall be allowed, under regulations to be prescribed by the Commissioner, with the approval of the Secretary, a drawback equal in amount to the tax found to have been paid on such distilled spirits and wines: *Provided*, That such distilled spirits and wines have been packaged or bottled especially for export, under regulations prescribed by the Commissioner, with the approval of the Secretary. The Commissioner, with the approval of the Secretary, is authorized to prescribe regulations governing the determination and payment of drawback of internal-revenue tax on domestic distilled spirits and wines, including the requirement of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation as shall be deemed necessary."

Approved July 14, 1947.

[CHAPTER 246]

AN ACT

July 14, 1947
[H. R. 1945]
[Public Law 186]

To amend sections 2801 (e) (4), 3043 (a), 3044 (b), and 3045 of the Internal Revenue Code.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Internal Revenue Code be, and it is hereby, amended as follows:

53 Stat. 301.
26 U. S. C. § 2801 (e) (4).

1. Section 2801 (e) (4) of the Internal Revenue Code is amended (a) by deleting from the second sentence thereof the words "having no interior communication with any other department or part of such premises", and (b) by adding immediately at the end thereof the following new sentence: "The provisions of this paragraph shall apply in the same manner and to the same extent to aperitif wines other than vermouth."

53 Stat. 354.
26 U. S. C. § 3043 (a).

2. Section 3043 (a), Internal Revenue Code, is amended by deleting the colon in the second sentence thereof and inserting in lieu thereof the following: ", nor to apply to or prohibit the fermentation of grape wine retsina with resin on bonded winery premises:".

53 Stat. 355.
26 U. S. C. § 3044 (b).

3. Section 3044 (b), Internal Revenue Code, is amended by deleting the words "and not more than 13 per centum of alcohol after complete fermentation," and inserting in lieu thereof the words "and not more than 13 per centum of alcohol after complete fermentation or, if sweetened, after complete fermentation and sweetening,".

53 Stat. 355.
26 U. S. C. § 3045.

4. Section 3045, Internal Revenue Code, is amended by deleting the period at the end thereof and adding the following: ": *Provided*, That in the case of wines produced from loganberries, currants, or gooseberries, respectively, having a normal acidity of twenty parts or more per thousand, the volume of the resultant product may be increased more than 35 per centum but not more than 60 per centum by the addition of sugar and water solution under such regulations as the Commissioner of Internal Revenue may prescribe."

Approved July 14, 1947.

[CHAPTER 247]

AN ACT

July 14, 1947
[H. R. 1946]
[Public Law 187]

To amend section 2801 (e) of the Internal Revenue Code.

53 Stat. 301.
26 U. S. C. § 2801 (e).
Supra.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (e) of section 2801 of the Internal Revenue Code be, and it is hereby, amended by adding the following new numbered paragraph:

"(5) BLENDING OF BEVERAGE BRANDIES.—Fruit brandies distilled from the same kind of fruit at not more than one hundred and