

Stat. 2095, provided that: "Provisions having the effect of section 5064 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as such section is included in chapter 51 of such Code as amended by section 201 of this Act) shall be deemed to be included in the Internal Revenue Code of 1986, effective on the day following the date of the enactment of this Act [Sept. 2, 1958], and shall apply with respect to disasters occurring after such date of enactment, and not later than June 30, 1959."

BEER LOST BY REASON OF FLOODS OF 1951 OR  
HURRICANES OF 1954

Pub. L. 85-859, title II, § 207, Sept. 2, 1958, 72 Stat. 1432, provided for payment of an amount equal to the amount of taxes paid under section 3150(a) of the Internal Revenue Code of 1939 on fermented malt liquor which was lost, rendered unmarketable, or condemned by reason of the floods of 1951 or the hurricanes of 1954, under certain conditions and under regulations to be prescribed.

LOSSES OF ALCOHOLIC LIQUORS CAUSED BY DISASTER

Pub. L. 85-859, title II, § 208, Sept. 2, 1958, 72 Stat. 1432, provided for payment of an amount equal to the amount of taxes and customs duties paid on distilled spirits, wines, rectified products, and beer previously withdrawn, which were lost, rendered unmarketable, or condemned by reason of a major disaster occurring after Dec. 31, 1954, and not later than Sept. 2, 1958, under certain conditions and under regulations to be prescribed.

**§ 5065. Territorial extent of law**

The provisions of this part imposing taxes on distilled spirits, wines, and beer shall be held to extend to such articles produced anywhere within the exterior boundaries of the United States, whether the same be within an internal revenue district or not.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1337.)

PRIOR PROVISIONS

A prior section 5065, act Aug. 16, 1954, ch. 736, 68A Stat. 615, made a cross reference to general administrative provisions applicable to assessment, collection, refund, etc., of taxes, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising this section were contained in former section 5064, act Aug. 16, 1954, ch. 736, 68A Stat. 615, prior to the general revision of this chapter by Pub. L. 85-859.

**§ 5066. Distilled spirits for use of foreign embassies, legations, etc.**

**(a) Entry into customs bonded warehouses**

**(1) Bottled distilled spirits withdrawn from bonded premises**

Under such regulations as the Secretary may prescribe, bottled distilled spirits may be withdrawn from bonded premises as provided in section 5214(a)(4) for transfer to customs bonded warehouses in which imported distilled spirits are permitted to be stored in bond for entry therein pending withdrawal therefrom as provided in subsection (b). For the purposes of this chapter, the withdrawal of distilled spirits from bonded premises under the provisions of this paragraph shall be treated as a withdrawal for exportation and all provisions of law applicable to distilled spirits withdrawn for exportation under the provisions of section

5214(a)(4) shall apply with respect to spirits withdrawn under this paragraph.

**(2) Bottled distilled spirits eligible for export with benefit of drawback**

Under such regulations as the Secretary may prescribe, distilled spirits marked especially for export under the provisions of section 5062(b) may be shipped to a customs bonded warehouse in which imported distilled spirits are permitted to be stored, and entered in such warehouses pending withdrawal therefrom as provided in subsection (b), and the provisions of this chapter shall apply in respect of such distilled spirits as if such spirits were for exportation.

**(3) Time deemed exported**

For the purposes of this chapter, distilled spirits entered into a customs bonded warehouse as provided in this subsection shall be deemed exported at the time so entered.

**(b) Withdrawal from customs bonded warehouses**

Notwithstanding any other provisions of law, distilled spirits entered into customs bonded warehouses under the provisions of subsection (a) may, under such regulations as the Secretary may prescribe, be withdrawn from such warehouses for consumption in the United States by and for the official or family use of such foreign governments, organizations, and individuals who are entitled to withdraw imported distilled spirits from such warehouses free of tax. Distilled spirits transferred to customs bonded warehouses under the provisions of this section shall be entered, stored, and accounted for in such warehouses under such regulations and bonds as the Secretary may prescribe, and may be withdrawn therefrom by such governments, organizations, and individuals free of tax under the same conditions and procedures as imported distilled spirits.

**(c) Withdrawal for domestic use**

Distilled spirits entered into customs bonded warehouses as authorized by this section may be withdrawn therefrom for domestic use, in which event they shall be treated as American goods exported and returned.

**(d) Sale or unauthorized use prohibited**

No distilled spirits withdrawn from customs bonded warehouses or otherwise brought into the United States free of tax for the official or family use of such foreign governments, organizations, or individuals as are authorized to obtain distilled spirits free of tax shall be sold, or shall be disposed of or possessed for any use other than an authorized use. The provisions of section 5001(a)(4) are hereby extended and made applicable to any person selling, disposing of, or possessing any distilled spirits in violation of the preceding sentence, and to the distilled spirits involved in any such violation.

(Added Pub. L. 91-659, § 3(a), Jan. 8, 1971, 84 Stat. 1965; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-176, § 2(d), Nov. 14, 1977, 91 Stat. 1364; Pub. L. 96-39, title VIII, § 807(a)(11), July 26, 1979, 93 Stat. 282; Pub. L. 98-369, div. A, title IV, § 454(c)(2),

July 18, 1984, 98 Stat. 820; Pub. L. 115-141, div. U, title IV, § 401(a)(240), Mar. 23, 2018, 132 Stat. 1195.)

#### PRIOR PROVISIONS

A prior section 5066 was renumbered 5067 of this title.

#### AMENDMENTS

2018—Subsec. (d). Pub. L. 115-141 substituted “section 5001(a)(4)” for “section 5001(a)(5)”.

1984—Subsec. (a)(2). Pub. L. 98-369 substituted “marked” for “stamped or restamped, and marked.”

1979—Subsec. (a)(1). Pub. L. 96-39, § 807(a)(11)(A), substituted “bottled distilled spirits” for “distilled spirits bottled in bond for export under the provisions of section 5233, or bottled distilled spirits returned to bonded premises under section 5215(b),”.

Subsec. (b). Pub. L. 96-39, § 807(a)(11)(B), struck out “or domestic distilled spirits transferred to customs bonded warehouses under section 5521(d)(2)” after “the provisions of subsection (a)”.

1977—Subsec. (a)(1). Pub. L. 95-176 substituted par. (1) heading “Bottled distilled spirits withdrawn from bonded premises” for “Distilled spirits bottled in bond for export” and authorized withdrawal of bottled distilled spirits returned to bonded premises under section 5215(b) as provided in section 5214(a)(4).

1976—Subsecs. (a), (b). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

#### EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

#### EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-176 effective on first day of first calendar month beginning more than 90 days after Nov. 14, 1977, see section 7 of Pub. L. 95-176, set out as a note under section 5003 of this title.

#### EFFECTIVE DATE

Pub. L. 91-659, § 6, Jan. 8, 1971, 84 Stat. 1966, provided that: “This Act [enacting this section and amending sections 5008, 5173, 5178, 5215, and 5232 of this title] shall take effect on the first day of the first calendar month which begins more than 90 days after the date of the enactment of this Act [Jan. 8, 1971].”

### § 5067. Cross reference

**For general administrative provisions applicable to the assessment, collection, refund, etc., of taxes, see subtitle F.**

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1338, § 5066; renumbered § 5067, Pub. L. 91-659, § 3(a), Jan. 8, 1971, 84 Stat. 1965.)

#### PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in former section 5065, act Aug. 16, 1954, ch. 736, 68A Stat. 615, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5081, added Pub. L. 100-203, title X, § 10512(a)(1)(A), Dec. 22, 1987, 101 Stat. 1330-447; amended Pub. L. 100-647, title VI, § 6106(a), (b), Nov. 10, 1988, 102 Stat. 3712, related to tax on proprietors of distilled spirits plants, bonded wine cellars, etc., prior to repeal by Pub. L. 109-59, title XI, § 11125(a)(1)(A), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5081, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1338, imposed a tax on rec-

tifiers of distilled spirits or wines, prior to repeal by Pub. L. 96-39, title VIII, §§ 803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5081, act Aug. 16, 1954, ch. 736, 68A Stat. 615, imposed a tax on rectifiers of distilled spirits or wines, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5082, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1338, defined “rectifier”, prior to repeal by Pub. L. 96-39, title VIII, §§ 803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5082, act Aug. 16, 1954, ch. 736, 68A Stat. 616, defined “rectifier”, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5083, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1338; amended Pub. L. 89-44, title VIII, § 805(f)(7), June 21, 1965, 79 Stat. 161, enumerated source authority for certain exemptions from tax under sections 5021 and 5081 of this title, prior to repeal by Pub. L. 96-39, title VIII, §§ 803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5083, act Aug. 16, 1954, ch. 736, 68A Stat. 616, enumerated source authority for certain exemptions from tax under sections 5021 and 5081 of this title, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5084, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1339, made cross references to other provisions relating to rectification, prior to repeal by Pub. L. 96-39, title VIII, §§ 803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5084, act Aug. 16, 1954, ch. 736, 68A Stat. 616, made cross references to other provisions relating to rectification, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5091, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 100-203, title X, § 10512(a)(2), Dec. 22, 1987, 101 Stat. 1330-448, related to imposition of tax on brewers, prior to repeal by Pub. L. 109-59, title XI, § 11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5091, act Aug. 16, 1954, ch. 736, 68A Stat. 616, related to imposition of tax on brewers, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5092, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 95-458, § 2(b)(3), Oct. 14, 1978, 92 Stat. 1256, defined “brewer”, prior to repeal by Pub. L. 109-59, title XI, § 11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5092, act Aug. 16, 1954, ch. 736, 68A Stat. 617, defined “brewer”, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5093, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1339, set out cross references, prior to repeal by Pub. L. 109-59, title XI, § 11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5093, act Aug. 16, 1954, ch. 736, 68A Stat. 617, set out cross references, prior to the general revision of this chapter by Pub. L. 85-859.

## PART II—MISCELLANEOUS PROVISIONS

#### Subpart

- A. Manufacturers of stills.
- B. Nonbeverage domestic drawback claimants.
- C. Recordkeeping and registration by dealers<sup>1</sup>
- D. Other provisions.

#### PRIOR PROVISIONS

A prior part II, consisting of subparts A to G, related to occupational tax, prior to the general revision of

<sup>1</sup> So in original. Probably should be followed by a period.