

on” for “where distilled spirits are produced or rectified”.

Subsec. (c). Pub. L. 96-39, §807(a)(22)(B), substituted “on such premises” for “not under the control of the internal revenue officer in charge”.

Subsec. (d). Pub. L. 96-39, §807(a)(22)(C), substituted “where distilled spirits operations are carried on” for “where distilled spirits are produced or rectified”.

1976—Subsec. (a). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

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.

§ 5204. Gauging

(a) General

The Secretary may by regulations require the gauging of distilled spirits for such purposes, as he may deem necessary, and all required gauges shall be made at such times and under such conditions as he may by regulations prescribe.

(b) Gauging instruments

For the determination of tax and the prevention and detection of frauds, the Secretary may prescribe for use such hydrometers, saccharometers, weighing and gauging instruments, or other means or methods for ascertaining the quantity, gravity, and producing capacity of any mash, wort, or beer used, or to be used, in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may deem necessary; and he may prescribe regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits.

(c) Gauging, marking, and branding by proprietors

The Secretary may by regulations require the proprietor of a distilled spirits plant, at the proprietor's expense and under such supervision as the Secretary may require, to do such gauging, marking, and branding and such mechanical labor pertaining thereto as the Secretary deems proper and determines may be done without danger to the revenue.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1358; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(23), July 26, 1979, 93 Stat. 283; Pub. L. 98-369, div. A, title IV, §454(c)(4), July 18, 1984, 98 Stat. 821.)

PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in prior sections of act Aug. 16, 1954, prior to the general revision of this chapter by Pub. L. 85-859, as follows:

<i>Present subsecs.:</i>	<i>Prior sections</i>
(a)	5193(a), 5194(g), 5245, 5282(b), 5212.
(b)	5212.
(c)	5193(d), 5250(b), 5282(b), 5306.

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 633, 634, 636, 639, 647, 649, 652, 657.

AMENDMENTS

1984—Subsec. (c). Pub. L. 98-369 struck out “stamping,” before “marking” in heading and text.

1979—Subsec. (a). Pub. L. 96-39 struck out “, in addition to those specified in section 5202(f),” after “spirits for such purposes”.

1976—Subsecs. (a) to (c). 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.

[§ 5205. Repealed. Pub. L. 98-369, div. A, title IV, § 454(a), July 18, 1984, 98 Stat. 820]

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1358; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 94-569, §1, Oct. 20, 1976, 90 Stat. 2699; Pub. L. 95-176, §2(c), Nov. 14, 1977, 91 Stat. 1364; Pub. L. 96-39, title VIII, §807(a)(24), July 26, 1979, 93 Stat. 283, related to stamps for containers of distilled spirits.

EFFECTIVE DATE OF REPEAL

Repeal 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.

§ 5206. Containers

(a) Authority to prescribe

The Secretary shall by regulations prescribe the types or kinds of containers which may be used to contain, store, transfer, convey, remove, or withdraw distilled spirits.

(b) Standards of fill

The Secretary may by regulations prescribe the standards of fill for approved containers.

(c) Marking, branding, or identification

Containers of distilled spirits (and cases containing bottles or other containers of such spirits) shall be marked, branded, or identified in such manner as the Secretary shall by regulations prescribe.

(d) Effacement of marks and brands on emptied containers

Every person who empties, or causes to be emptied, any container of distilled spirits bearing any mark or brand required by law (or regulations pursuant thereto) shall at the time of emptying such container efface and obliterate such mark or brand; except that the Secretary may, by regulations, waive any requirement of this subsection where he determines that no jeopardy to the revenue will be involved.

(e) Applicability

This section shall be applicable exclusively with respect to containers of distilled spirits for industrial use, with respect to containers of distilled spirits of a capacity of more than one gallon for other than industrial use, and with respect to cases containing bottles or other containers of distilled spirits.

(f) Cross references

(1) For other provisions relating to regulation of containers of distilled spirits, see section 5301.

(2) For provisions relating to labeling containers of distilled spirits of one gallon or less for nonindustrial uses, see section 105(e) of the Federal Alcohol Administration Act (27 U.S.C. 205(e)).