

(3) Regulations issued by Virgin Islands

The Secretary may authorize the Governor of the Virgin Islands, or his duly authorized agents, to issue or adopt such regulations, to approve such bonds, and to issue, suspend, or revoke such permits, as are necessary to carry out the provisions of this subsection. When regulations have been issued or adopted under this paragraph with concurrence of the Secretary he may exempt the Virgin Islands from any provisions of law and regulations otherwise made applicable by the provisions of paragraph (1), except that denatured distilled spirits, articles and distilled spirits for tax-free purposes which are brought into the United States from the Virgin Islands under the provisions of this subsection shall in all respects conform to the requirements of law and regulations imposed on like products of domestic manufacture.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1375; amended Pub. L. 94-455, title XIX, §§1905(a)(18), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1820, 1834; Pub. L. 115-141, div. U, title IV, §401(a)(245), Mar. 23, 2018, 132 Stat. 1195.)

PRIOR PROVISIONS

A prior section 5314, act Aug. 16, 1954, ch. 736, 68A Stat. 659, related to officers and agents authorized to investigate, issue search warrants, and prosecute for violations, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5557 of this title.

Provisions similar to those comprising subsec. (a)(2) of this section were contained in prior section 5318, act Aug. 16, 1954, ch. 736, 68A Stat. 660, prior to the general revisions of this chapter by Pub. L. 85-859.

AMENDMENTS

2018—Subsec. (a)(2). Pub. L. 115-141 substituted “section 5001(a)(9)” for “section 5001(a)(10)” in introductory provisions.

1976—Subsec. (a)(2). Pub. L. 94-455, §1905(a)(18), substituted “section 5001(a)(10)” for “section 5001(a)(4)”.

Subsec. (b)(2), (3). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary” wherever appearing.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1905(a)(18) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 of this title.

[§ 5315. Repealed. Pub. L. 94-455, title XIX, § 1905(a)(19), Oct. 4, 1976, 90 Stat. 1820]

Section 5315, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1377, related to status of certain distilled spirits on July 1, 1959.

A prior section 5316, act Aug. 16, 1954, ch. 736, 68A Stat. 660, related to form of affidavit, information or indictment, prior to the general revision of this chapter by Pub. L. 85-859. See Fed. Rules Cr. Proc., rules 7(c), (f), and 8(a), Title 18, Appendix, Crimes and Criminal Procedure.

A prior section 5317, act Aug. 16, 1954, ch. 736, 68A Stat. 660, related to applicability of other laws, prior to the general revision of this chapter by Pub. L. 85-859. See section 5274 of this title.

A prior section 5318, act Aug. 16, 1954, ch. 736, 68A Stat. 660, related to application of this part to Puerto Rico and the Virgin Islands, prior to the general revision of this chapter by Pub. L. 85-859. See section 5314(a)(2) of this title.

A prior section 5319, act Aug. 16, 1954, ch. 736, 68A Stat. 661, related to definitions, etc., prior to the general revision of this chapter by Pub. L. 85-859. See sections 5002(a)(6)(A), (9), (11) and 5201(a) of this title.

A prior section 5320, act Aug. 16, 1954, ch. 736, 68A Stat. 661, related to cross references, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5331, act Aug. 16, 1954, ch. 736, 68A Stat. 661, related to withdrawal from bond free of tax, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171(a), 5172, 5173(a), (c), 5178(a)(5), 5202(e), 5207(a), (c), (d), 5214(a), (a)(1), 5241, 5242, 5273(a), (b)(1), (2), (d), and 5275 of this title.

A prior section 5332, act Aug. 16, 1954, ch. 736, 68A Stat. 662, related to recovery of spirits for reuse in manufacturing, prior to the general revision of this chapter by Pub. L. 85-859. See section 5273(c) of this title.

A prior section 5333, act Aug. 16, 1954, ch. 736, 68A Stat. 662, related to sale of abandoned spirits for denaturation without collection of tax, prior to the general revision of this chapter by Pub. L. 85-859. See section 5243 of this title.

A prior section 5334, act Aug. 16, 1954, ch. 736, 68A Stat. 662, related to cross references, prior to the general revision of this chapter by Pub. L. 85-859. See section 5273(e)(1), (2) of this title.

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 5005 of this title.

Subchapter F—Bonded and Taxpaid Wine Premises

Part I.	Establishment.
II.	Operations.
III.	Cellar treatment and classification of wine.
IV.	General.

PRIOR PROVISIONS

A prior subchapter F, Bonded and Taxpaid Wine Premises, consisted of part I, Establishment, part II, Operations, part III, Cellar Treatment and Classification of Wine, and part IV, General, and comprised sections 5351 to 5357, 5361 to 5373, 5381 to 5388, and 5391 to 5392, respectively, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

PART I—ESTABLISHMENT

Sec. 5351.	Bonded wine cellar.
5352.	Taxpaid wine bottling house.
5353.	Bonded wine warehouse.
5354.	Bond.
5355.	General provisions relating to bonds.
5356.	Application.
5357.	Premises.

PRIOR PROVISIONS

A prior part I consisted of sections 5351 to 5357 of this title, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

§ 5351. Bonded wine cellar**(a) In general**

Any person establishing premises for the production, blending, cellar treatment, storage, bottling, packaging, or repackaging of untaxed wine (other than wine produced exempt from tax under section 5042), including the use of wine spirits in wine production, shall, before commencing operations, make application to

the Secretary and, except as provided under section 5551(d), file bond and receive permission to operate.

(b) Definitions

For purposes of this chapter—

(1) Bonded wine cellar

The term “bonded wine cellar” means any premises described in subsection (a), including any such premises established by a taxpayer described in section 5551(d).

(2) Bonded winery

At the discretion of the Secretary, any bonded wine cellar that engages in production operations may be designated as a “bonded winery”.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1378; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 114-113, div. Q, title III, §332(b)(2)(B), Dec. 18, 2015, 129 Stat. 3106.)

PRIOR PROVISIONS

A prior section 5351, act Aug. 16, 1954, ch. 736, 68A Stat. 663, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2015—Pub. L. 114-113 designated existing provisions as subsec. (a), inserted heading, inserted “, except as provided under section 5551(d),” before “file bond”, struck out “Such premises shall be known as ‘bonded wine cellars’; except that any such premises engaging in production operations may, in the discretion of the Secretary, be designated as a ‘bonded winery’.” at end, and added subsec. (b).

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-113 applicable to any calendar quarters beginning more than 1 year after Dec. 18, 2015, see section 332(c) of Pub. L. 114-113, set out as a note under section 5061 of this title.

EFFECTIVE DATE

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

§ 5352. Taxpaid wine bottling house

Any person bottling, packaging, or repackaging taxpaid wines shall, before commencing such operations, make application to the Secretary and receive permission to operate. Such premises shall be known as “tax-paid wine bottling houses.”

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1378; 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)(42), July 26, 1979, 93 Stat. 287.)

PRIOR PROVISIONS

A prior section 5352, act Aug. 16, 1954, ch. 736, 68A Stat. 663, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pub. L. 96-39 struck out “at premises other than the bottling premises of a distilled spirits plant” after “ taxpaid wines”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

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.

§ 5353. Bonded wine warehouse

Any responsible warehouse company or other responsible person may, upon filing application with the Secretary and consent of the proprietor and the surety on the bond of any bonded wine cellar, under regulations prescribed by the Secretary, establish on such premises facilities for the storage of wines and allied products for credit purposes, to be known as a “bonded wine warehouse”. The proprietor of the bonded wine cellar shall remain responsible in all respects for operations in the warehouse and the tax on the wine or wine spirit stored therein.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1379; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5353, act Aug. 16, 1954, ch. 736, 68A Stat. 663, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

§ 5354. Bond

The bond for a bonded wine cellar shall be in such form, on such conditions, and with such adequate surety, as regulations issued by the Secretary shall prescribe, and shall be in a penal sum not less than the tax on any wine or distilled spirits possessed or in transit at any one time (taking into account the appropriate amount of credit with respect to such wine under section 5041(c)), but not less than \$1,000 nor more than \$50,000; except that where the tax on such wine and on such distilled spirits exceeds \$250,000, the penal sum of the bond shall be not more than \$100,000. Where additional liability arises as a result of deferral of payment of tax payable on any return, the Secretary may require the proprietor to file a supplemental bond in such amount as may be necessary to protect the revenue. The liability of any person on any such bond shall apply whether the transaction or operation on which the liability of the proprietor is based occurred on or off the proprietor’s premises.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1379; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title IV, §455(c), July 18, 1984, 98 Stat. 823; Pub. L. 104-188, title I, §1702(b)(7), Aug. 20, 1996, 110 Stat. 1869.)

PRIOR PROVISIONS

A prior section 5354, act Aug. 16, 1954, ch. 736, 68A Stat. 663, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.