

§ 24.256

(c) *Tax tolerance.* The net contents of bottles or other containers of untaxpaid wine in the same tax class filled during six consecutive tax return periods, as determined from the bonded wine premises proprietor's fill test records, shall not vary by more than 0.5 percent from the net contents as stated on the bottles or other containers. The bonded wine premises proprietor is liable for the tax on the entire amount of wine in the same tax class when that wine is removed from bond, without benefit of tolerance, when the fill of bottles or other containers exceeds a 0.5 percent average of a period which consists of six consecutive tax returns, or when filling is not conducted in compliance with good commercial practice.

(d) *Fill tests.* The proprietor shall test at representative intervals wine bottled or packed during the bottling or packing operation of each bottling or packing line to determine if the wine contained in the bottle or other container is in agreement with that stated on the label, bottle, or other container.

(e) *Alcohol tests.* The proprietor shall test the alcohol content by volume to determine the tax class of the wine and to ensure the alcohol content to be stated on the label is in agreement with the requirement of § 24.257.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1381, as amended (26 U.S.C. 5368))

(Approved by the Office of Management and Budget under control numbers 1513-0115 and 1513-0092)

[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. TTB-147, 82 FR 7664, Jan. 23, 2017]

§ 24.256 Bottle aging wine.

Wine bottled or packed and stored for the purpose of aging need not have labels affixed until the wine is removed for consumption or sale. However, the bins, pallets, stacks, cases or containers of unlabeled wine will be marked in some manner to show the kind (class and type) and alcohol content of the wine. If the unlabeled wine is stored at a location other than the bottling or packing winery, the reg-

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istry number of the bottling or packing winery will also be shown.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1381, as amended, 1407, as amended (26 U.S.C. 5368, 5662))

(Approved by the Office of Management and Budget under control number 1512-0503)

§ 24.257 Labeling wine containers.

(a) The proprietor must label each bottle or other container of beverage wine prior to removal for consumption or sale. The minimum type size for information required by this section is: 2 millimeters for containers of more than 187 milliliters and 1 millimeter for containers of 187 milliliters or less. The maximum type size for alcohol content statements is 3 millimeters unless the container is larger than 5 liters. The label must be securely affixed and show:

(1) The name and address of the wine premises where bottled or packed;

(2) The brand name, if different from above;

(3) The alcohol content as percent by volume or the alcohol content stated in accordance with 27 CFR part 4. For wine with less than 7 percent alcohol by volume stated on the label there is allowed an alcohol content tolerance of plus or minus .75 percent by volume; and

(4) An appropriate designation of the kind of wine, as follows:

(i) *Wines that require label approval—*

(A) *General.* If the wine contains 7 percent or more alcohol by volume and must have label approval under 27 CFR part 4, the designation is the class, type, or other designation required by that part.

(B) *Labeling rules for wines eligible for the “hard cider” tax class—*(1) *Transitional rule for “hard cider” removed on or after January 1, 2017 and prior to January 1, 2019.* On an optional basis, wines that are taxed at the “hard cider” tax rate may include the statement “Tax class 5041(b)(6)” on the label to adequately indicate the appropriate tax class.

(2) *Additional labeling rules effective for “hard cider” removed from wine premises on or after January 1, 2019.* For wines removed from wine premises on or after January 1, 2019 that are taxed at the “hard cider” tax rate, the label must

also include the statement “Tax class 5041(b)(6).” This statement may appear anywhere on the label.

(ii) *Wines that do not require label approval*—(A) *Adequate designation.* If the wine is not subject to label approval under 27 CFR part 4 because it either is covered by a certificate of exemption from label approval or contains less than 7 percent alcohol by volume, its label must bear a designation that includes enough information (when viewed with the alcohol content statement) to identify the tax class under 26 U.S.C. 5041. The wine must be identified by the term “wine” (or a word that signifies a type of wine, such as “cider,” “perry,” or “mead,” as applicable). If the wine contains more than 0.392 gram of carbon dioxide per 100 milliliters, the word “sparkling” or “carbonated,” as applicable, must be included in the designation.

(1) *Additional labeling rules effective for wines eligible for the “hard cider” tax class.* For wines removed from wine premises on or after January 1, 2017, that are taxed at the “hard cider” tax rate, the designation must be consistent with a hard cider tax class. For example, the designations “hard cider,” “hard perry,” “apple wine,” “pear wine,” “apple cider,” “apple perry,” “apple pear wine,” “cider” and “perry” are consistent with the hard cider tax class. The designation “blueberry cider” is not consistent with the hard cider tax class, because it indicates that the product contains either blueberries or blueberry flavors, which are not authorized for use in wine that is eligible for the hard cider tax class. If the hard cider contains more than 0.392 gram of carbon dioxide per 100 milliliters, the word “sparkling” or “carbonated,” as applicable, must be on the label.

(2) *Transitional rule for wines removed on or after January 1, 2017 and prior to January 1, 2019.* For wines removed on or after January 1, 2017 and prior to January 1, 2019, a label will not be deemed out of compliance with § 24.257(a)(4)(ii)(A) on the sole ground that the label does not provide enough information to identify whether the wine is eligible for a “hard cider” tax classification. On an optional basis, wines eligible for the “hard cider” tax

class may include the statement “Tax class 5041(b)(6)” on the label to adequately indicate the appropriate tax class.

(3) *Additional labeling rules effective for “hard cider” removed from wine premises on or after January 1, 2019.* For wines removed from wine premises on or after January 1, 2019, that are taxed at the “hard cider” tax rate, the label must also include the statement “Tax class 5041(b)(6).” This statement may appear anywhere on the label.

(B) *Cross reference.* For additional labeling rules applicable to wines containing less than 7 percent alcohol by volume, see the food labeling regulations issued by the U.S. Food and Drug Administration.

(5) The net content of the container unless the net content is permanently marked on the container as provided in 27 CFR part 4.

(6) *Cross reference.* For regulations requiring a health warning statement on the container of any alcoholic beverage containing not less than one-half of one percent alcohol by volume, see part 16 of this chapter.

(b) The information shown on any label applied to bottled or packed wine is subject to the recordkeeping requirements of § 24.314. (Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended, 1407, as amended (26 U.S.C. 5368, 5388, 5662))

(c) *Use of semi-generic designations*—(1) *In general.* Semi-generic designations may be used to designate wines of an origin other than that indicated by such name only if—

(i) There appears in direct conjunction therewith an appropriate appellation of origin, as defined in part 4 of this chapter, disclosing the true place of origin of the wine, and

(ii) The wine so designated conforms to the standard of identity, if any, for such wine contained in part 4 of this chapter or, if there is no such standard, to the trade understanding of such class or type.

(2) *Determination of whether a name is semi-generic*—(i) *In general.* Except as provided in paragraph (c)(2)(ii) of this section, a name of geographic significance, which is also the designation of a class or type of wine, shall be deemed to have become semi-generic only if so found by the Administrator.

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(ii) *Certain names treated as semi-generic.* The following names shall be treated as semi-generic: Angelica, Burgundy, Claret, Chablis, Champagne, Chianti, Malaga, Marsala, Madeira, Moselle, Port, Rhine Wine or Hock, Sauterne, Haut Sauterne, Sherry, Tokay.

(See: 26 U.S.C. 5368, 5388, 5662)

(Approved by the Office of Management and Budget under control numbers 1513-0092 and 1513-0138)

[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-312, 56 FR 31082, July 9, 1991; T.D. ATF-350, 58 FR 52232, Oct. 7, 1993; T.D. ATF-398, 63 FR 44783, Aug. 21, 1998; T.D. ATF-470, 66 FR 58944, Nov. 26, 2001; T.D. TTB-147, 82 FR 7664, Jan. 23, 2017; 82 FR 57353, Dec. 5, 2017]

§ 24.258 Certificates of approval or exemption.

The proprietor shall obtain a certificate of label approval or a certificate of exemption from label approval as required by 27 CFR part 4.

(August 29, 1935, ch. 814, Sec. 5, 49 Stat. 981, as amended (27 U.S.C. 205))

§ 24.259 Marks.

(a) *Required marks.* Each container larger than four liters or each case used to remove wine for consumption or sale will be durably marked to show the following information:

(1) The serial number or filling date as provided in § 24.260;

(2) The name (or trade name) and the registry number of the bottlers wine premises;

(3) The kind (class and type) and the alcohol content of the wine. The kind of wine and alcohol content will be stated in accordance with § 24.257. The formula number will be marked on bulk containers of special natural wine or other wine produced under § 24.218;

(4) The net contents of each container larger than four liters or each case in wine gallons, or for containers larger than four liters or cases filled according to metric measure, the contents in liters. If wine is removed in cases, the cases may be marked to show the number and size of bottles or other containers in each case in lieu of the net contents of the case; and

(5) Except for cases, the date of removal or shipment.

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(b) *Application of marks.* Required marks may be cut, printed, or otherwise legibly and durably marked upon the container larger than four liters or the case or placed on a label or tag securely affixed to the case or container larger than four liters.

(c) *Location of marks.* Required marks will be placed on a container larger than four liters or on the side of a case for ready examination by appropriate TTB officers.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1381, as amended, 1387, as amended, 1407, as amended (26 U.S.C. 5368, 5388, 5662))

(Approved by the Office of Management and Budget under control number 1512-0503)

[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-312, 56 FR 31082, July 9, 1991; T.D. ATF-409, 64 FR 13684, Mar. 22, 1999]

§ 24.260 Serial numbers or filling date.

Each container larger than four liters or each case used for removing wine for consumption or sale will be marked with a serial number or filling date at the time of filling or when such containers or cases are prepared for removal. Serial numbers will commence with “1” and continue until the numeral “1,000,000” is reached, whereupon the series may recommence with the numeral “1.” However, the proprietor may initiate a new series after the numeral “1,000,000” has been reached provided no numeral will be used more than once during a 12-month period. If desired, a separate series of numbers with letter prefixes may be used for containers larger than four liters and for cases, or for cases filled on different bottling lines, or for removals from different loading docks. The proprietor may mark containers larger than four liters or the cases with the filling date in lieu of using a serial number or use both a serial number and the filling date. However, if the proprietor desires to change from the use of a serial number to use of a filling date, or *vice versa*, a notice will be sent to the appropriate TTB officer before making the change. Where United States or foreign wine is recased, the cases will be marked with the date of recasing, preceded by the