

tainer the use of which is authorized by regulations prescribed by the Secretary.

(14) Article

Unless another meaning is distinctly expressed or manifestly intended, the term “article” means any substance in the manufacture of which denatured distilled spirits are used.

(15) Export

The terms “export”, “exported”, and “exportation” include shipments to a possession of the United States.

(b) Cross references

(1) For definition of manufacturer of stills, see section 5102.

(2) For definition of dealer, see section 5121(c)(3).

(3) For definitions of wholesale dealers, see section 5121(c).

(4) For definitions of retail dealers, see section 5122(c).

(5) For definitions of general application to this title, see chapter 79.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1315; amended Pub. L. 89-44, title VIII, §807(a), June 21, 1965, 79 Stat. 164; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §805(e), July 26, 1979, 93 Stat. 278; Pub. L. 103-465, title I, §136(c)(1), Dec. 8, 1994, 108 Stat. 4841; Pub. L. 109-59, title XI, §11125(b)(13), Aug. 10, 2005, 119 Stat. 1956.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5002, act Aug. 16, 1954, ch. 736, 68A Stat. 597, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising subsec. (a)(6), (9), and (1) of this section were contained in prior sections 5213(a)(1) and 5319(1), (2), and (7), act Aug. 16, 1954, ch. 736, 68A Stat. 639, 661, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2005—Subsec. (b)(2). Pub. L. 109-59, §11125(b)(13)(A), substituted “section 5121(c)(3)” for “section 5112(a)”.

Subsec. (b)(3). Pub. L. 109-59, §11125(b)(13)(B), substituted “section 5121(c)” for “section 5112”.

Subsec. (b)(4). Pub. L. 109-59, §11125(b)(13)(C), substituted “section 5122(c)” for “section 5122”.

1994—Subsec. (b)(1) to (6). Pub. L. 103-465 redesignated pars. (2) to (6) as (1) to (5), respectively, and struck out former par. (1) which provided a cross reference to section 5041(c) of this title for definition of “wine gallon”.

1979—Subsec. (a)(1). Pub. L. 96-39 substituted “distilled spirits operation” for “operation, or any combination of operations, for which qualification is required under such subchapter”.

Subsec. (a)(2), (3). Pub. L. 96-39 added par. (2) and redesignated former par. (2) as (3). Former par. (3), defining “bottling premises”, was struck out.

Subsec. (a)(4). Pub. L. 96-39 redesignated par. (5) as (4). Former par. (4), defining “bonded warehouseman”, was struck out.

Subsec. (a)(5) to (7). Pub. L. 96-39 added pars. (5) to (7) and redesignated former pars. (5) to (7) as (4), (8), and (10), respectively.

Subsec. (a)(8). Pub. L. 96-39 redesignated former par. (6) as (8). Former par. (8) redesignated (11).

Subsec. (a)(9). Pub. L. 96-39 added par. (9) and redesignated par. (9) as (12).

Subsec. (a)(10) to (15). Pub. L. 96-39 redesignated former pars. (7) to (12) as (10) to (15), respectively.

Subsec. (b). Pub. L. 95-39 struck out par. (2) which provided for a cross reference to section 5082 for a definition of rectifier and redesignated pars. (3) to (7) as (2) to (6), respectively.

1976—Subsec. (a)(10). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1965—Subsec. (a). Pub. L. 89-44 added par. (12).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-59, title XI, §11125(c), Aug. 10, 2005, 119 Stat. 1957, provided that: “The amendments made by this section [see Tables for classification] shall take effect on July 1, 2008, but shall not apply to taxes imposed for periods before such date.”

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-465 effective Jan. 1, 1995, see section 136(d) of Pub. L. 103-465, set out as a note under section 5001 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 1965 AMENDMENT

Pub. L. 89-44, title VIII, §807(c), June 21, 1965, 79 Stat. 164, provided that: “The amendments made by subsections (a) and (b) [amending this section and section 5053 of this title] shall take effect on July 1, 1965.”

§ 5003. Cross references to exemptions, etc.

(1) For provisions authorizing the withdrawal of distilled spirits free of tax for use by Federal or State agencies, see sections 5214(a)(2) and 5313.

(2) For provisions authorizing the withdrawal of distilled spirits free of tax by nonprofit educational organizations, scientific universities or colleges of learning, laboratories, hospitals, blood banks, sanitariums, and charitable clinics, see section 5214(a)(3).

(3) For provisions authorizing the withdrawal of certain imported distilled spirits from customs custody without payment of tax, see section 5232.

(4) For provisions authorizing the withdrawal of denatured distilled spirits free of tax, see section 5214(a)(1).

(5) For provisions exempting from tax distilled spirits for use in production of vinegar by the vaporizing process, see section 5505(j).

(6) For provisions relating to the withdrawal of wine spirits without payment of tax for use in the production of wine, see section 5373.

(7) For provisions exempting from tax volatile fruit-flavor concentrates, see section 5511.

(8) For provisions authorizing the withdrawal of distilled spirits from bonded premises without payment of tax for export, see section 5214(a)(4).

(9) For provisions authorizing withdrawal of distilled spirits without payment of tax to customs bonded warehouses for export, see section 5214(a)(9).

(10) For provisions relating to withdrawal of distilled spirits without payment of tax as supplies for certain vessels and aircraft, see 19 U.S.C. 1309.

(11) For provisions authorizing regulations for withdrawal of distilled spirits for use of United States free of tax, see section 7510.

(12) For provisions relating to withdrawal of distilled spirits without payment of tax to foreign-trade zones, see 19 U.S.C. 81c.

(13) For provisions relating to exemption from tax of taxable articles going into the possessions of the United States, see section 7653(b).

(14) For provisions authorizing the withdrawal of distilled spirits without payment of tax for use in certain research, development, or testing, see section 5214(a)(10).

(15) For provisions authorizing the withdrawal of distilled spirits without payment of tax for transfer to manufacturing bonded warehouses for manufacturing for export, see section 5214(a)(6).

(16) For provisions authorizing the withdrawal of articles from the bonded premises of a distilled spirits plant free of tax when contained in an article, see section 5214(a)(11).

(17) For provisions relating to allowance for certain losses in bond, see section 5008(a).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1316; amended Pub. L. 95-176, §§3(c), 4(f), Nov. 14, 1977, 91 Stat. 1365, 1366; Pub. L. 96-39, title VIII, §807(a)(1), July 26, 1979, 93 Stat. 280.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5003, act Aug. 16, 1954, ch. 736, 68A Stat. 597, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Par. (9). Pub. L. 96-39, §807(a)(1)(A), struck out “section 5522(a) and” before “section 5214(a)(9)”.

Pars. (15) to (17). Pub. L. 96-39, §807(a)(1)(B), added pars. (15) and (16) and redesignated former par. (15) as (17).

1977—Par. (9). Pub. L. 95-176, §3(c), struck out “manufacturing” after “customs” and inserted reference to section 5214(a)(9).

Par. (14). Pub. L. 95-176, §4(f), substituted “withdrawal of distilled spirits without payment of tax for use in certain research, development, or testing, see section 5214(a)(10)” for “removal of samples free of tax for making tests or laboratory analyses, see section 5214(a)(9)”.

Statutory Notes and Related Subsidiaries

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

Pub. L. 95-176, §7, Nov. 14, 1977, 91 Stat. 1367, provided that: “The amendments made by this Act [amending this section and sections 5004, 5005, 5008, 5025, 5062, 5066, 5175, 5178, 5205, 5207, 5214, 5215, and 5234 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 [Nov. 14, 1977].”

§ 5004. Lien for tax

(a) Distilled spirits subject to lien

(1) General

The tax imposed by section 5001(a)(1) shall be a first lien on the distilled spirits from the time the spirits are in existence as such until the tax is paid.

(2) Exceptions

The lien imposed by paragraph (1), or any similar lien imposed on the spirits under prior provisions of internal revenue law, shall terminate in the case of distilled spirits produced on premises qualified under internal revenue law for the production of distilled spirits when such distilled spirits are—

(A) withdrawn from bonded premises on determination of tax; or

(B) withdrawn from bonded premises free of tax under provisions of section 5214(a)(1), (2), (3), (11), or (12), or section 7510; or

(C) exported, deposited in a foreign-trade zone, used in the production of wine, laden as supplies upon, or used in the maintenance or repair of, certain vessels or aircraft, deposited in a customs bonded warehouse, or used in certain research, development, or testing, as provided by law.

(b) Cross reference

For provisions relating to extinguishing of lien in case of redistillation, see section 5223(e).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1317; amended Pub. L. 89-44, title VIII, §805(f)(1), June 21, 1965, 79 Stat. 161; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-176, §4(c), Nov. 14, 1977, 91 Stat. 1366; Pub. L. 96-39, title VIII, §807(a)(2), July 26, 1979, 93 Stat. 280; Pub. L. 96-223, title II, §232(e)(2)(C), Apr. 2, 1980, 94 Stat. 280.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5004, act Aug. 16, 1954, ch. 736, 68A Stat. 598, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising subsec. (b)(1) of this section were contained in prior section 5007(e)(1), act Aug. 16, 1954, ch. 736, 68A Stat. 600, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1980—Subsec. (a)(2)(B). Pub. L. 96-223 substituted “(11), or (12),” for “or (11),”.

1979—Subsec. (a)(2)(B). Pub. L. 96-39, §807(a)(2)(C), substituted “(3), or (11)” for “or (3)”.

Subsecs. (b), (c). Pub. L. 96-39, §807(a)(2)(A), (B), redesignated subsec. (c) as (b). Former subsec. (b), relating to other property subject to lien, was repealed.

1977—Subsec. (a)(2). Pub. L. 95-176 struck out reference to par. (9) of section 5214(a) in subpar. (B), and in subpar. (C) substituted “a customs bonded warehouse” for “customs manufacturing bonded warehouses” and provided for termination of the lien for tax when the distilled spirits are used in certain research, development, or testing.

1976—Subsec. (b)(3)(B), (4). Pub. L. 94-455 struck out “or his delegate” after “Secretary”, wherever appearing.

1965—Subsec. (c). Pub. L. 89-44 substituted “5223(e)” for “5223(d)”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-223 effective on the first day of the first calendar month beginning more than 60 days after Apr. 2, 1980, see section 232(h)(3) of Pub. L. 96-223, set out as an Effective Date note under section 5181 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