

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and accounted for in such warehouses under such regulations and bonds as the Secretary may prescribe, and may be withdrawn therefrom by such governments, organizations, and individuals free of tax under the same conditions and procedures as imported distilled spirits.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Distilled spirits entered into customs bonded warehouses as authorized by this section may be withdrawn therefrom for domestic use, in which event they shall be treated as American goods exported and returned.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No distilled spirits withdrawn from customs bonded warehouses or otherwise brought into the United States free of tax for the official or family use of such foreign governments,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.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5066 was renumbered 5068 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.

Statutory Notes and Related Subsidiaries

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. Reduced rates not allowed for smuggled or illegally produced beer, wine, or spirits

In the case of beer, wine, or distilled spirits that are smuggled into the United States or produced other than as authorized by this chapter—

(1) the rates of tax under paragraphs (1)(A)(i) and (2) of section 5051(a) shall not apply in the case of any such beer,

(2) the credit under section 5041(c) shall not apply in the case of any such wine, and

(3) the rates of tax under section 5001(c) shall not apply in the case of any such distilled spirits.

(Added Pub. L. 116-260, div. EE, title I, §108(a), Dec. 27, 2020, 134 Stat. 3049.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5067 was renumbered section 5068 of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 116-260, div. EE, title I, §108(c), Dec. 27, 2020, 134 Stat. 3049, provided that: “The amendments made by this section [enacting this section and transferring former section 5067 of this title to section 5068 of this title] shall apply to beer, wine, or distilled spirits, as the case may be, produced after the date of the enactment of this Act [Dec. 27, 2020].”

§ 5068. 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; renumbered §5068, Pub. L. 116-260, div. EE, title I, §108(a), Dec. 27, 2020, 134 Stat. 3049.)

Editorial Notes

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 spir-