

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and accounted for in such warehouses under such regulations and bonds as the Secretary may prescribe, and may be withdrawn therefrom by such governments, organizations, and individuals free of tax under the same conditions and procedures as imported distilled spirits.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Distilled spirits entered into customs bonded warehouses as authorized by this section may be withdrawn therefrom for domestic use, in which event they shall be treated as American goods exported and returned.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No distilled spirits withdrawn from customs bonded warehouses or otherwise brought into the United States free of tax for the official or family use of such foreign governments,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

its plants, bonded wine cellars, etc., prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(A), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5081, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1338, imposed a tax on rectifiers of distilled spirits or wines, prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5081, act Aug. 16, 1954, ch. 736, 68A Stat. 615, imposed a tax on rectifiers of distilled spirits or wines, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5082, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1338, defined "rectifier", prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5082, act Aug. 16, 1954, ch. 736, 68A Stat. 616, defined "rectifier", prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5083, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1338; amended Pub. L. 89-44, title VIII, §805(f)(7), June 21, 1965, 79 Stat. 161, enumerated source authority for certain exemptions from tax under sections 5021 and 5081 of this title, prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5083, act Aug. 16, 1954, ch. 736, 68A Stat. 616, enumerated source authority for certain exemptions from tax under sections 5021 and 5081 of this title, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5084, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, made cross references to other provisions relating to rectification, prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5084, act Aug. 16, 1954, ch. 736, 68A Stat. 616, made cross references to other provisions relating to rectification, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5091, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 100-203, title X, §10512(a)(2), Dec. 22, 1987, 101 Stat. 1330-448, related to imposition of tax on brewers, prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5091, act Aug. 16, 1954, ch. 736, 68A Stat. 616, related to imposition of tax on brewers, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5092, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 95-458, §2(b)(3), Oct. 14, 1978, 92 Stat. 1256, defined "brewer", prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5092, act Aug. 16, 1954, ch. 736, 68A Stat. 617, defined "brewer", prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5093, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, set out cross references, prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5093, act Aug. 16, 1954, ch. 736, 68A Stat. 617, set out cross references, prior to the general revision of this chapter by Pub. L. 85-859.

PART II—MISCELLANEOUS PROVISIONS

- Subpart
- A. Manufacturers of stills.
- B. Nonbeverage domestic drawback claimants.
- C. Recordkeeping and registration by dealers¹

¹ So in original. Probably should be followed by a period.

- Subpart
- D. Other provisions.

Editorial Notes

PRIOR PROVISIONS

A prior part II, consisting of subparts A to G, related to occupational tax, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

2018—Pub. L. 115-141, div. U, title IV, §401(a)(241), Mar. 23, 2018, 132 Stat. 1195, substituted "Recordkeeping and registration by dealers" for "Recordkeeping by dealers." in item for subpart C.

2005—Pub. L. 109-59, title XI, §11125(b)(1)(A), Aug. 10, 2005, 119 Stat. 1953, amended part heading and table of subparts generally, substituting "MISCELLANEOUS PROVISIONS" for "OCCUPATIONAL TAX" in part heading, "Manufacturers of stills" for "Proprietors of distilled spirits plants, bonded wine cellars, etc." in item for subpart A, "Nonbeverage domestic drawback claimants" for "Brewer" in item for subpart B, "Recordkeeping by dealers" for "Manufacturers of stills" in item for subpart C, and "Other provisions" for "Wholesale dealers" in item for subpart D and striking out items for subparts E "Retail dealers", F "Nonbeverage domestic drawback claimants", and G "General provisions".

1987—Pub. L. 100-203, title X, §10512(a)(1)(C), Dec. 22, 1987, 101 Stat. 1330-448, added item for subpart A.

1979—Pub. L. 96-39, title VIII, §807(b)(3), July 26, 1979, 93 Stat. 290, struck out item for subpart A "Rectifier" in table of subparts comprising part II.

SUBPART A—MANUFACTURERS OF STILLS

- Sec.
- 5101. Notice of manufacture of still; notice of set up of still.
- 5102. Definition of manufacturer of stills.

Editorial Notes

PRIOR PROVISIONS

A prior subpart A, consisting of section 5081 of this title, related to proprietors of distilled spirits plants, bonded wine cellars, etc., prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(A), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior subpart A, consisting of sections 5081 to 5084 of this title, related to rectifiers of distilled spirits or wines, prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11125(b)(2), Aug. 10, 2005, 119 Stat. 1953, redesignated subpart C of this part as this subpart.

§5101. Notice of manufacture of still; notice of set up of still

(a) Notice requirements

(1) Notice of manufacture of still

The Secretary may, pursuant to regulations, require any person who manufactures any still, boiler, or other vessel to be used for the purpose of distilling, to give written notice, before the still, boiler, or other vessel is removed from the place of manufacture, setting forth by whom it is to be used, its capacity, and the time of removal from the place of manufacture.