

**Editorial Notes****PRIOR PROVISIONS**

A prior section 5181 was renumbered 5182 of this title.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE**

Pub. L. 96-223, title II, §232(h)(3), Apr. 2, 1980, 94 Stat. 281, provided that: “The amendments made by subsection (e) [enacting this section, amending sections 5004, 5005, 5214, and 5601, and repealing provisions set out as a note under section 4081 of this title] shall take effect on the first day of the first calendar month beginning more than 60 days after the date of the enactment of this Act [Apr. 2, 1980].”

**§ 5182. Cross references**

**For provisions requiring recordkeeping by wholesale liquor dealers, see section 5121, and by retail liquor dealers, see section 5122.**

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1356, §5181; amended Pub. L. 96-39, title VIII, §807(a)(20), July 26, 1979, 93 Stat. 283; renumbered §5182, Pub. L. 96-223, title II, §232(e)(1), Apr. 2, 1980, 94 Stat. 278; Pub. L. 109-59, title XI, §11125(b)(16), Aug. 10, 2005, 119 Stat. 1956; Pub. L. 115-141, div. U, title IV, §401(a)(243), Mar. 23, 2018, 132 Stat. 1195.)

**Editorial Notes****PRIOR PROVISIONS**

Provisions similar to those comprising this section were contained in a prior section 5275(3), act Aug. 16, 1954, ch. 736, 68A Stat. 651, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

2018—Pub. L. 115-141 substituted “section 5121” for “section 5112”.

2005—Pub. L. 109-59 amended text of section generally. Prior to amendment, text read as follows: “For provisions requiring payment of special (occupational) tax as wholesale liquor dealer, see section 5111, or as retail liquor dealer, see section 5121.”

1979—Pub. L. 96-39 struck out “as rectifier, see section 5081, or” after “(occupational) tax”.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 2005 AMENDMENT**

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 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.

**Subchapter C—Operation of Distilled Spirits Plants**

Part	
I.	General provisions.
II.	Operations on bonded premises.
[III.]	Repealed.]

**Editorial Notes****PRIOR PROVISIONS**

A prior subchapter C, Internal Revenue Bonded Warehouses, consisted of part I, Establishment, and part II,

Operation, and consisted of sections 5231 to 5233 and 5241 to 5252, respectively, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

**AMENDMENTS**

1979—Pub. L. 96-39, title VIII, §807(b)(5), July 26, 1979, 93 Stat. 290, struck out item relating to Part III “Operations on bottling premises” in table of parts comprising subchapter C.

**PART I—GENERAL PROVISIONS**

Sec.	
5201.	Regulation of operations.
5202.	Supervision of operations.
5203.	Entry and examination of premises.
5204.	Gauging.
[5205.]	Repealed.]
5206.	Containers.
5207.	Records and reports.

**Editorial Notes****PRIOR PROVISIONS**

A prior part I, Establishment, consisted of sections 5231 to 5233, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

**AMENDMENTS**

1984—Pub. L. 98-369, div. A, title IV, §454(c)(14), July 18, 1984, 98 Stat. 823, struck out item 5205 “Stamps”.

**§ 5201. Regulation of operations****(a) General**

Proprietors of distilled spirits plants shall conduct all operations authorized to be conducted on the premises of such plants under such regulations as the Secretary shall prescribe.

**(b) Distilled spirits for industrial uses**

The regulations of the Secretary under this chapter respecting the production, warehousing, denaturing, distribution, sale, export, and use of distilled spirits for industrial purposes shall be such as he deems necessary, advisable, or proper to secure the revenue, to prevent diversion to illegal uses, and to place the distilled spirits industry and other industries using such distilled spirits as a chemical raw material or for other lawful industrial purposes on the highest possible plane of scientific and commercial efficiency and development consistent with the provisions of this chapter. Where nonpotable chemical mixtures containing distilled spirits are produced for transfer to the bonded premises of a distilled spirits plant for completion of processing, the Secretary may waive any provision of this chapter with respect to the production of such mixtures, and the processing of such mixtures on the bonded premises shall be deemed to be production of distilled spirits for purposes of this chapter.

**(c) Hours of operations**

The Secretary may prescribe regulations relating to hours for distillery operations and to hours for removal of distilled spirits from distilled spirits plants; however, such regulations shall not be more restrictive, as to any operation or function, that the provisions of internal revenue law and regulations relating to such op-