

product described in paragraph (14) of section 5214(a) of the Internal Revenue Code of 1986 (as added by this section) shall not be subject to any requirements related to labeling or bulk sales under—

“(1) section 105 or 106 of the Federal Alcohol Administration Act (27 U.S.C. 205, 206); or

“(2) section 204 of the Alcoholic Beverage Labeling Act of 1988 (27 U.S.C. 215).”

### § 5215. Return of tax determined distilled spirits to bonded premises

#### (a) General rule

Under such regulations as the Secretary may prescribe, distilled spirits on which tax has been determined or paid may be returned to the bonded premises of a distilled spirits plant but only for destruction, denaturation, redistillation, reconditioning, or rebottling.

#### (b) Applicability of chapter to distilled spirits returned to a distilled spirits plant

All provisions of this chapter applicable to distilled spirits in bond shall be applicable to distilled spirits returned to bonded premises under the provisions of this section on such return.

#### (c) Return of bottled distilled spirits for relabeling and reclosing

Under such regulations as the Secretary shall prescribe, bottled distilled spirits withdrawn from bonded premises may be returned to bonded premises for relabeling or reclosing, and the tax under section 5001 shall not again be collected on such spirits.

#### (d) Cross reference

**For provisions relating to the abatement, credit, or refund of tax on distilled spirits returned to a distilled spirits plant under this section, see section 5008(c).**

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1364; amended Pub. L. 89-44, title VIII, §805(c), June 21, 1965, 79 Stat. 161; Pub. L. 91-659, §2(c), Jan. 8, 1971, 84 Stat. 1964; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-176, §2(a), Nov. 14, 1977, 91 Stat. 1363; Pub. L. 96-39, title VIII, §807(a)(29), July 26, 1979, 93 Stat. 285; Pub. L. 98-369, div. A, title IV, §454(c)(7), July 18, 1984, 98 Stat. 821.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 5215, act Aug. 16, 1954, ch. 736, 68A Stat. 640, related to exemption of distillers of fruit brandy from certain requirements, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5201(c), 5312(a), (c), 5373(a) and 5562 of this title.

##### AMENDMENTS

1984—Subsec. (c). Pub. L. 98-369 substituted “re-closing” for “restamping” in heading and text.

1979—Pub. L. 96-39 amended section generally thereby authorizing the return of distilled spirits to the bonded premises of the distilled spirits plant for certain enumerated purposes except mere storage.

1977—Subsec. (a). Pub. L. 95-176 reenacted existing provisions but struck out last sentence relating to applicability of chapter to distilled spirits returned to bonded premises, which was covered in subsec. (d).

Subsecs. (b), (c). Pub. L. 95-176 added subsecs. (b) and (c) and redesignated former subsec. (b) as (e).

Subsec. (d). Pub. L. 95-176 redesignated last sentence of former subsec. (a) as subsec. (d) and inserted intro-

ductory phrase “Except as otherwise provided in this section.”.

Subsec. (e). Pub. L. 95-176 redesignated former subsec. (b) as par. (1) and added par. (2).

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

1971—Subsec. (a). Pub. L. 91-659, §2(c)(1), struck out requirements that withdrawn distilled spirits be returned when found unsuitable, in bulk containers, before processing and before removal from the original container and permitted return of withdrawn distilled spirits other than products to which any alcoholic ingredients other than such distilled spirits have been added and made additional authorization under section 5234(a)(1)(B) for mingling returned distilled spirits.

Subsec. (b). Pub. L. 91-659, §2(c)(2), (3), repealed subsec. (b) which provided for definition of “original container in which such distilled spirits were withdrawn from bonded premises” in the case of distilled spirits withdrawn by pipeline. Former subsec. (c) redesignated (b).

1965—Subsec. (a). Pub. L. 89-44 inserted reference to destruction to redistillation, denaturation, and mingling in second sentence on list of options which might be used in disposing of returned distilled spirits.

#### 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 OF 1971 AMENDMENT

Amendment by Pub. L. 91-659 effective on first day of first calendar month which begins more than 90 days after January 8, 1971, see section 6 of Pub. L. 91-659, set out as an Effective Date note under section 5066 of this title.

##### EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 effective July 1, 1965, see section 805(g)(1) of Pub. L. 89-44, set out as a note under section 5008 of this title.

**DISTILLED SPIRITS TO WHICH ALCOHOLIC INGREDIENTS OTHER THAN DISTILLED SPIRITS HAVE BEEN ADDED AND WHICH HAVE BEEN WITHDRAWN FROM DISTILLED SPIRITS PLANTS BEFORE JANUARY 1, 1980**

Subsec. (a) of this section to apply to distilled spirits to which alcoholic ingredients other than distilled spirits have been added and which have been withdrawn from a distilled spirits plant before Jan. 1, 1980, only if such spirits are returned to the distilled spirits plant from which withdrawn, see section 808(e) of Pub. L. 96-39, set out as a note under section 5061 of this title.

### § 5216. Regulation of operations

**For general provisions relating to operations on bonded premises see part I of this subchapter.**

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1364.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 5216, act Aug. 16, 1954, ch. 736, 68A Stat. 640, related to “mash, wort and vinegar; vinegar