

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5232, acts Aug. 16, 1954, ch. 736, 68A Stat. 643; Sept. 2, 1958, Pub. L. 85-859, title II, §206(b), 72 Stat. 1431, related to bond requirements of internal revenue bonded warehouses, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5005(c)(1), 5006(a)(2), 5173(a), (c)(1), 5174(a)(1), 5176(a), (b), and 5177(b)(1) of this title.

Provisions similar to those comprising this section were contained in prior section 5311, act Aug. 16, 1954, ch. 736, 68A Stat. 658, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

1979—Subsec. (b). Pub. L. 96-39 redesignated par. (2) and (3) as (1) and (2). Former par. (1), which prohibited distilled spirits transferred pursuant to subsection (a) from being bottled in bond under section 5233, was struck out.

1976—Subsec. (a). Pub. L. 94-455 inserted “, or the person bringing such distilled spirits into the United States,” after “and the importer”.

1971—Subsec. (a). Pub. L. 91-659, §7(a), extended privilege of transfer of distilled spirits to the plant without payment of tax to distilled spirits imported, or brought into the United States, and struck out reference to section 5001.

Subsec. (b). Pub. L. 91-659, §7(b), struck out “Imported” before “distilled spirits” and thus applied subsection to all distilled spirits.

1968—Pub. L. 90-630 permitted withdrawal in bulk containers or by pipeline from customs custody to internal revenue bond without payment of internal revenue taxes of all imported distilled spirits in bulk containers, regardless of proof, extended to all such imported distilled spirits the withdrawal privileges already available to imported distilled spirits of at least 185 proof, whether or not they have been redistilled or denatured, provided that transferor’s liability for the internal revenue tax ceases when the transferee’s liability attaches, and established that imported bulk spirits are not eligible for the bottled in bond privileges available to domestic spirits.

**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 1976 AMENDMENT**

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 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 Jan. 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 1968 AMENDMENT**

Amendment by Pub. L. 90-630 applicable only to withdrawals from customs custody on or after first day of first calendar month which begins more than 90 days after Oct. 22, 1968, see section 4 of Pub. L. 90-630, set out as a note under section 5008 of this title.

**[§ 5233. Repealed. Pub. L. 96-39, title VIII, § 807(a)(34), July 26, 1979, 93 Stat. 286]**

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1366; amended Pub. L. 94-455, title XIX,

§§1905(a)(16), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1820, 1834, related to the bottling of distilled spirits in bond.

A prior section 5233, act Aug. 16, 1954, ch. 736, 68A Stat. 644, made a cross reference provision to establishment of bottling in bond department, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising subsecs. (a) to (d) and (e)(1) of section 5233 added by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1366, were contained in prior section 5243(a) to (c), (g), act Aug. 16, 1954, ch. 736, 68A Stat. 645, as amended by Pub. L. 85-859, title II, §206(c), Sept. 2, 1958, 72 Stat. 1431.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF REPEAL**

Repeal effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as an Effective Date of 1979 Amendment note under section 5001 of this title.

**[§ 5234. Repealed. Pub. L. 96-39, title VIII, § 807(a)(35), July 26, 1979, 93 Stat. 286]**

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1367; amended Pub. L. 89-44, title VIII, §805(f)(11), June 21, 1965, 79 Stat. 162; Pub. L. 94-455, title XIX, §§1905(a)(17), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1820, 1834; Pub. L. 95-176, §5(a), Nov. 14, 1977, 91 Stat. 1366, related to the mingling and blending of distilled spirits.

Provisions similar to those comprising section 5234(a)(1)(A) and (b) to (d) of this title were contained in prior sections of act Aug. 16, 1954, ch. 736, prior to the general revision of this chapter by Pub. L. 85-859, as follows:

<i>Subsecs.:</i>	<i>Prior sections</i>
(a)(1)(A) .....	5306.
(b) .....	5217(a).
(c) .....	5023.
(d) .....	5251.

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 606, 641, 649, 657.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF REPEAL**

Repeal effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as an Effective Date of 1979 Amendment note under section 5001 of this title.

**§ 5235. Bottling of alcohol for industrial purposes**

Alcohol for industrial purposes may be bottled, labeled, and cased on bonded premises of a distilled spirits plant prior to payment or determination of tax, under such regulations as the Secretary may prescribe.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1369; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(36), July 26, 1979, 93 Stat. 286; Pub. L. 98-369, div. A, title IV, §454(c)(8), July 18, 1984, 98 Stat. 821.)

**Editorial Notes**

**PRIOR PROVISIONS**

Provisions similar to those comprising this section were contained in prior section 5305, act Aug. 16, 1954, ch. 736, 68A Stat. 657, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

1984—Pub. L. 98-369 struck out “stamped,” before “labeled,” and struck out provision that section 5205(a)(1)