

**(d) Prohibited withdrawal or sale**

No person shall withdraw or sell denatured distilled spirits, or sell any article containing denatured distilled spirits for beverage purposes.

**(e) Cross references**

**(1) For penalty and forfeiture for unlawful use or concealment of denatured distilled spirits, see section 5607.**

**(2) For applicability of all provisions of law relating to distilled spirits that are not denatured, including those requiring payment of tax, to denatured distilled spirits or articles produced, withdrawn, sold, transported, or used in violation of law or regulations, see section 5001(a)(5).**

**(3) For definition of “articles”, see section 5002(a)(14).**

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1372; 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)(39), July 26, 1979, 93 Stat. 286; Pub. L. 115-141, div. U, title IV, §401(a)(244), Mar. 23, 2018, 132 Stat. 1195.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5273, act Aug. 16, 1954, ch. 736, 68A Stat. 650, related to premises of rectifier, prior to the general revision of this chapter by Pub. L. 85-859. See section 5178(a)(1)(A), (4)(B), (D) and (c)(1) of this title.

Provisions similar to those comprising this section were contained in prior sections of act Aug. 16, 1954, prior to the general revision of this chapter by Pub. L. 85-859, as follows:

<i>Present subsec.:</i>	<i>Prior sections</i>
(a) .....	5331(a), (b), 5303, 5305, 5310(a), 5331(a)(1), (2), (b), 5647.
(b) .....	5332.
(c) .....	5303, 5305, 5310(a), 5331(a), 5647.
(d) .....	5334.
(e)(1), (2) .....	

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 655, 657, 658, 661, 662, 693.

**AMENDMENTS**

2018—Subsec. (e)(2). Pub. L. 115-141 substituted “section 5001(a)(5)” for “section 5001(a)(6)”.

1979—Subsec. (e)(3). Pub. L. 96-39 substituted “section 5002(a)(14)” for “section 5002(a)(11)”.

1976—Subsecs. (a), (c). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

**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.

**§ 5274. Applicability of other laws**

The provisions, including penalties, of sections 9, and 10 of the Federal Trade Commission Act (15 U.S.C., secs. 49, 50), as now or hereafter amended, shall apply to the jurisdiction, powers, and duties of the Secretary under this subtitle, and to any person (whether or not a corporation) subject to the provisions of this subtitle.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1372; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5274, act Aug. 16, 1954, ch. 736, 68A Stat. 651, related to sign required on rectifying premises, prior to the general revision of this chapter by Pub. L. 85-859. See section 5180 of this title.

Provisions similar to those comprising this section were contained in prior section 5317(b), act Aug. 16, 1954, ch. 736, 68A Stat. 660, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

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

**§ 5275. Records and reports**

Every person procuring or using distilled spirits withdrawn under section 5214(a)(2) or (3), or procuring, dealing in, or using specially denatured distilled spirits, or recovering specially denatured or completely denatured distilled spirits, shall keep such records and file such reports of the receipt and use of distilled spirits withdrawn free of tax, of the receipt, disposition, use, and recovery of denatured distilled spirits, the manufacture and disposition of articles, and such other information as the Secretary may be regulations require. The Secretary may require any person reprocessing, bottling or repackaging articles, or dealing in completely denatured distilled spirits or articles, to keep such records, submit such reports, and comply with such other requirements as he may by regulations prescribe. Records required to be kept under this section and a copy of all reports required to be filed shall be preserved as regulations shall prescribe and shall be kept available for inspection by any internal revenue officer during business hours. Such officer may also inspect and take samples of distilled spirits, denatured distilled spirits, or articles (including any substances for use in the manufacture thereof), to which such records or reports relate.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1373; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5275, act Aug. 16, 1954, ch. 736, 68A Stat. 651, related to cross references, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5179(2) and 5181 of this title.

Provisions similar to those comprising this section were contained in prior sections 5305, 5313(b), and 5331(a)(3), act Aug. 16, 1954, ch. 736, 68A Stat. 657, 659, 662, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

**[§ 5276. Repealed. Pub. L. 109-59, title XI, § 11125(a)(3), Aug. 10, 2005, 119 Stat. 1953]**

Section, added Pub. L. 100-203, title X, §10512(e)(1), Dec. 22, 1987, 101 Stat. 1330-448; amended Pub. L. 100-647, title II, §2004(t)(1), title VI, §6105(a), (b), Nov. 10, 1988, 102 Stat. 3609, 3711; Pub. L. 101-239, title VII, §7816(o), Dec. 19, 1989, 103 Stat. 2422, related to occupational tax on permit holders.