

**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Every person procuring or using distilled spirits withdrawn under section 5214(a)(2) or (3), or procuring, dealing in, or using specially denatured distilled spirits, or recovering specially denatured or completely denatured distilled spirits, shall keep such records and file such reports of the receipt and use of distilled spirits withdrawn free of tax, of the receipt, disposition, use, and recovery of denatured distilled spirits, the manufacture and disposition of articles, and such other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.

A prior section 5281, act Aug. 16, 1954, ch. 736, 68A Stat. 651, related to regulation of business rectifier, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5282, act Aug. 16, 1954, ch. 736, 68A Stat. 651, related to rectification of spirits, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5283, act Aug. 16, 1954, ch. 736, 68A Stat. 652, related to examination of rectifying premises, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5284, act Aug. 16, 1954, ch. 736, 68A Stat. 652, related to prohibited hours for removal of distilled spirits, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5285, act Aug. 16, 1954, ch. 736, 68A Stat. 652, related to records and returns, prior to the general revision of this chapter by Pub. L. 85-859.

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

Repeal 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 an Effective Date of 2005 Amendment note under section 5002 of this title.

**Subchapter E—General Provisions Relating to Distilled Spirits****Part**

- I. Return of materials used in the manufacture or recovery of distilled spirits.
- II. Regulation of traffic in containers of distilled spirits.
- III. Miscellaneous provisions.

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

A prior subchapter E, Industrial Alcohol Plants, Bonded Warehouses, Denaturing Plants, and Denaturation, consisted of part I, Industrial Alcohol Plants, Bonded Warehouses, and Denaturing Plants and part II, Denaturation, and consisted of sections 5301 to 5320 and 5331 to 5334, respectively, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

**PART I—RETURN OF MATERIALS USED IN THE MANUFACTURE OR RECOVERY OF DISTILLED SPIRITS****Sec.**

5291. General.

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

A prior part I, Industrial Alcohol Plants, Bonded Warehouses, and Denaturing Plants, consisted of sections 5301 to 5320, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

**§ 5291. General****(a) Requirement**

Every person disposing of any substance of the character used in the manufacture of distilled spirits, or disposing of denatured distilled spirits or articles from which distilled spirits may be recovered, shall, when required by the Secretary, render a correct return, in such form and manner as the Secretary may by regulations prescribe, showing the name and address of the person to whom each disposition was made, with

such details, as to the quantity so disposed of or other information which the Secretary may require as to each such disposition, as will enable the Secretary to determine whether all taxes due with respect to any distilled spirits manufactured or recovered from any such substance, denatured, distilled spirits, or articles, have been paid. Every person required to render a return under this section shall keep such records as will enable such person to render a correct return. Such records shall be preserved for such period as the Secretary shall by regulations prescribe, and shall be kept available for inspection by any internal revenue officer during business hours.

**(b) Cross references**

(1) For the definition of distilled spirits, see section 5002(a)(8).

(2) For the definition of articles, see section 5002(a)(14).

(3) For penalty for violation of subsection (a), see section 5605.

(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; Pub. L. 96-39, title VIII, §807(a)(40), July 26, 1979, 93 Stat. 286.)

**Editorial Notes**

**PRIOR PROVISIONS**

Provisions similar to those comprising this section were contained in prior section 5213, act Aug. 16, 1954, ch. 736, 68A Stat. 639, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

1979—Subsec. (b)(1). Pub. L. 96-39, §807(a)(40)(A), substituted “section 5002(a)(8)” for “section 5002(a)(6)”.

Subsec. (b)(2). Pub. L. 96-39, §807(a)(40)(B), substituted “section 5002(a)(14)” for “section 5002(a)(11)”.

1976—Subsec. (a). 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.

**EFFECTIVE DATE**

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

**PART II—REGULATION OF TRAFFIC IN CONTAINERS OF DISTILLED SPIRITS**

Sec.  
5301. General.

**Editorial Notes**

**PRIOR PROVISIONS**

A prior part II, Denaturation, consisted of section 5331 to 5334, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

**§ 5301. General**

**(a) Requirements**

Whenever in his judgment such action is necessary to protect the revenue, the Secretary is

authorized, by the regulations prescribed by him and permits issued thereunder if required by him—

(1) to regulate the kind, size, branding, marking, sale, resale, possession, use, and reuse of containers (of a capacity of not more than 5 wine gallons) designed or intended for use for the sale of distilled spirits (within the meaning of such term as it is used in section 5002(a)(8) for other than industrial use; and

(2) to require, of persons manufacturing, dealing in, or using any such containers, the submission to such inspection, the keeping of such records, and the filing of such reports as may be deemed by him reasonably necessary in connection therewith.

Any requirements imposed under this section shall be in addition to any other requirements imposed by, or pursuant to, law and shall apply as well to persons not liable for tax under the internal revenue laws as to persons so liable.

**(b) Disposition**

Every person disposing of containers of the character used for the packaging of distilled spirits shall, when required by the Secretary for protection of the revenue, render a correct return, in such form and manner as the Secretary may by regulations prescribe, showing the name and address of the person to whom each disposition was made, with such details as to the quantities so disposed of or other information which the Secretary may require as to each such disposition. Every person required to render a return under this section shall keep such records as will enable such person to render a correct return. Such records shall be preserved for such period as the Secretary shall by regulations prescribe, and shall be kept available for inspection by any internal revenue officer during business hours.

**(c) Refilling of liquor bottles**

No person who sells, or offers for sale, distilled spirits, or agent or employee of such person, shall—

(1) place in any liquor bottle any distilled spirits whatsoever other than those contained in such bottle at the time of tax determination under the provisions of this chapter; or

(2) possess any liquor bottle in which any distilled spirits have been placed in violation of the provisions of paragraph (1); or

(3) by the addition of any substance whatsoever to any liquor bottle, in any manner alter or increase any portion of the original contents contained in such bottle at the time of tax determination under the provisions of this chapter; or

(4) possess any liquor bottle, any portion of the contents of which has been altered or increased in violation of the provisions of paragraph (3);

except that the Secretary may by regulations authorize the reuse of liquor bottles, under such conditions as he may by regulations prescribe. When used in this subsection the term “liquor bottle” shall mean a liquor bottle or other container which has been used for the bottling or packaging of distilled spirits under regulations issued pursuant to subsection (a).