

(C) Wines to which paragraph applies

(i) In general

Except as provided in clause (ii), this paragraph shall apply to any grape wine which is designated as Burgundy, Claret, Chablis, Champagne, Chianti, Malaga, Marsala, Madeira, Moselle, Port, Retsina, Rhine Wine or Hock, Sauterne, Haut Sauterne, Sherry, or Tokay.

(ii) Exception

This paragraph shall not apply to wine which—

- (I) contains less than 7 percent or more than 24 percent alcohol by volume,
- (II) is intended for sale outside the United States, or
- (III) does not bear a brand name.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1387; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 105-34, title IX, §910(a), Aug. 5, 1997, 111 Stat. 877; Pub. L. 109-432, div. A, title IV, §422(a), Dec. 20, 2006, 120 Stat. 2972.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5388, act Aug. 16, 1954, ch. 736, 68A Stat. 672, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2006—Subsec. (c)(3). Pub. L. 109-432 added par. (3).
 1997—Subsec. (c). Pub. L. 105-34 added subsec. (c).
 1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title IV, §422(b), Dec. 20, 2006, 120 Stat. 2973, provided that: “The amendments made by this section [amending this section] shall apply to wine imported or bottled in the United States on or after the date of enactment of this Act [Dec. 20, 2006].”

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title IX, §910(b), Aug. 5, 1997, 111 Stat. 877, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 5, 1997].”

PART IV—GENERAL

Sec. 5391.	Exemption from distilled spirits taxes.
5392.	Definitions.

Editorial Notes

PRIOR PROVISIONS

A prior part IV consisted of sections 5391 and 5392 of this title, 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)(8), July 26, 1979, 93 Stat. 290, substituted “Exemption from distilled spirits taxes” for “Exemption from rectifying and spirits taxes” in item 5391.

§ 5391. Exemption from distilled spirits taxes

Notwithstanding any other provision of law, the tax imposed by section 5001 on distilled spir-

its shall not, except as provided in this subchapter, be assessed, levied, or collected from the proprietor of any bonded wine cellar with respect to his use of wine spirits in wine production, in such premises; except that, whenever wine or wine spirits are used in violation of this subchapter, the applicable tax imposed by section 5001 shall be collected unless the proprietor satisfactorily shows that such wine or wine spirits were not knowingly used in violation of law.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1387; amended Pub. L. 96-39, title VIII, §807(a)(49), July 26, 1979, 93 Stat. 288.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5391, act Aug. 16, 1954, ch. 736, 68A Stat. 672, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pub. L. 96-39 substituted “distilled” for “rectifying and” in section catchline and struck out provisions relating to exemption from taxes imposed on rectified spirits and wines and the status of any proprietor of a bonded wine cellar as a rectifier of such spirits in text.

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.

§ 5392. Definitions

(a) Standard wine

For purposes of this subchapter the term “standard wine” means natural wine, specially sweetened natural wine, special natural wine, and standard agricultural wine, produced in accordance with the provisions of sections 5381, 5385, 5386, and 5387, respectively.

(b) Heavy bodied blending wine

For purposes of this subchapter the term “heavy bodied blending wine” means wine made from fruit without added sugar, and with or without added wine spirits, and conforming to the definition of natural wine in all respects except as to maximum total solids content.

(c) Pure sugar

For purposes of this subchapter the term “pure sugar” means pure refined sugar, suitable for human consumption, having a dextrose equivalent of not less than 95 percent on a dry basis, and produced from cane, beets, or fruit, or from grain or other sources of starch. Invert sugar syrup produced from such pure sugar by recognized methods of inversion may be used to prepare any sugar syrup, or solution of water and pure sugar, authorized in this subchapter.

(d) Total solids

For purposes of this subchapter the term “total solids”, in the case of wine, means the degrees Brix of the dealcoholized wine.