

alties of perjury, by the brewer and the surety attesting to continuation of the bond, which certificate shall constitute a bond subject to all provisions of law applicable to bonds given pursuant to this section.

**(c) Exception from bond requirements for certain breweries**

Subsection (b) shall not apply to any taxpayer for any period described in section 5551(d).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1388; amended Pub. L. 91-673, §3(a), Jan. 12, 1971, 84 Stat. 2056; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 114-113, div. Q, title III, §332(b)(2)(C), Dec. 18, 2015, 129 Stat. 3106.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5401, act Aug. 16, 1954, ch. 736, 68A Stat. 674, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

2015—Subsec. (c). Pub. L. 114-113 added subsec. (c).  
1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1971—Subsec. (b). Pub. L. 91-673 permitted bonding requirement to be satisfied by continuation of an existing bond, with such continuation being subject to Government approval in the same manner as a new bond and required that the continuation certificate be executed by both the brewer and the surety, under penalties of perjury.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 2015 AMENDMENT**

Amendment by Pub. L. 114-113 applicable to any calendar quarters beginning more than 1 year after Dec. 18, 2015, see section 332(c) of Pub. L. 114-113, set out as a note under section 5061 of this title.

**EFFECTIVE DATE OF 1971 AMENDMENT**

Amendment by Pub. L. 91-673 effective on first day of first calendar month which begins more than 90 days after Jan. 12, 1971, see section 5 of Pub. L. 91-673, set out as a note under section 5056 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.

**§ 5402. Definitions**

**(a) Brewery**

The brewery shall consist of the land and buildings described in the brewer’s notice. The continuity of the brewery must be unbroken except where separated by public passageways, streets, highways, waterways, or carrier rights-of-way, or partitions; and if parts of the brewery are so separated they must abut on the dividing medium and be adjacent to each other. Notwithstanding the preceding sentence, facilities under the control of the brewer for case packing, loading, or storing which are located within reasonable proximity to the brewery packaging facilities may be approved by the Secretary as a part of the brewery if the revenue will not be jeopardized thereby.

**(b) Brewer**

**For definition of brewer, see section 5052(d).**

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1389; amended Pub. L. 91-673, §3(b), Jan. 12, 1971, 84 Stat. 2057; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 109-59, title XI, §11125(b)(17), Aug. 10, 2005, 119 Stat. 1956.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5402, act Aug. 16, 1954, ch. 736, 68A Stat. 674, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

2005—Subsec. (b). Pub. L. 109-59 substituted “section 5052(d)” for “section 5092”.

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

1971—Subsec. (a). Pub. L. 91-673 inserted proviso to definition of “Brewery” that the continuity of the brewery must be unbroken except where separated by public passageways, streets, highways, waterways, or carrier rights-of-way, or partitions, with the exception that the Secretary approve facilities under the control of the brewer for case packing, loading, or storing, which are located within reasonable proximity to the brewery as a part of the brewery if the revenue will not be jeopardized thereby.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 2005 AMENDMENT**

Amendment by Pub. L. 109-59 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 a note under section 5002 of this title.

**EFFECTIVE DATE OF 1971 AMENDMENT**

Amendment by Pub. L. 91-673 effective on first day of first calendar month which begins more than 90 days after Jan. 12, 1971, see section 5 of Pub. L. 91-673, set out as a note under section 5056 of this title.

**§ 5403. Cross references**

**(1) For authority of Secretary to disapprove brewers’ bonds, see section 5551.**

**(2) For authority of Secretary to require the installation and use of meters, tanks, and other apparatus, see section 5552.**

**(3) For deposit of United States bonds or notes in lieu of sureties, see section 9303 of title 31, United States Code.**

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1389; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 97-258, §3(f)(3), Sept. 13, 1982, 96 Stat. 1064.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5403, act Aug. 16, 1954, ch. 736, 68A Stat. 674, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

1982—Par. (3). Pub. L. 97-258 substituted “section 9303 of title 31, United States Code” for “6 U.S.C. 15”.

1976—Par. (1). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.