

§ 5412. Removal of beer in containers or by pipeline

Beer may be removed from the brewery for consumption or sale only in hogsheads, packages, and similar containers, marked, branded, or labeled in such manner as the Secretary may by regulation require, except that beer may be removed from the brewery pursuant to section 5414 or by pipeline to contiguous distilled spirits plants under section 5222.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1389; amended Pub. L. 91-673, § 3(d), Jan. 12, 1971, 84 Stat. 2057; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 115-97, title I, § 13803(b), Dec. 22, 2017, 131 Stat. 2173.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5412, act Aug. 16, 1954, ch. 736, 68A Stat. 675, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2017—Pub. L. 115-97 inserted “pursuant to section 5414 or” before “by pipeline”.

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

1971—Pub. L. 91-673 substituted “packages,” for “barrels, kegs, bottles.”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2017 AMENDMENT

Pub. L. 115-97, title I, § 13803(c), Dec. 22, 2017, 131 Stat. 2173, provided that: “The amendments made by this section [amending this section and section 5414 of this title] shall apply to any calendar quarters beginning after December 31, 2017.”

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.

§ 5413. Brewers procuring beer from other brewers

A brewer, under such regulations as the Secretary shall prescribe, may obtain beer in his own hogsheads, barrels, and kegs, marked with his name and address, from another brewer, with taxpayment thereof to be by the producer in the manner prescribed by section 5054.

(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.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5413, act Aug. 16, 1954, ch. 736, 68A Stat. 675, consisted of provisions similar to those comprising this section, 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”.

§ 5414. Transfer of beer between bonded facilities

(a) In general

Beer may be removed from one brewery to another brewery, without payment of tax, and may be mingled with beer at the receiving brewery, subject to such conditions, including payment of the tax, and in such containers, as the Secretary by regulations shall prescribe, which shall include—

(1) any removal from one brewery to another brewery belonging to the same brewer,

(2) any removal from a brewery owned by one corporation to a brewery owned by another corporation when—

(A) one such corporation owns the controlling interest in the other such corporation, or

(B) the controlling interest in each such corporation is owned by the same person or persons, and

(3) any removal from one brewery to another brewery when—

(A) the proprietors of transferring and receiving premises are independent of each other and neither has a proprietary interest, directly or indirectly, in the business of the other, and

(B) the transferor has divested itself of all interest in the beer so transferred and the transferee has accepted responsibility for payment of the tax.

(b) Transfer of liability for tax

For purposes of subsection (a)(3), such relief from liability shall be effective from the time of removal from the transferor’s premises, or from the time of divestment of interest, whichever is later.

(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. 115-97, title I, § 13803(a), Dec. 22, 2017, 131 Stat. 2172; Pub. L. 116-94, div. Q, title I, § 144(c)(1), Dec. 20, 2019, 133 Stat. 3235; Pub. L. 116-260, div. EE, title I, § 106(c)(1), Dec. 27, 2020, 134 Stat. 3042.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5414, act Aug. 16, 1954, ch. 736, 68A Stat. 675, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2020—Pub. L. 116-260 amended section generally. Prior to amendment, section related to removals of beer from one brewery to another belonging to the same brewer.

2019—Subsec. (b)(3). Pub. L. 116-94 substituted “December 31, 2020” for “December 31, 2019”.

2017—Pub. L. 115-97 designated existing provisions as subsec. (a), inserted heading, and added subsec. (b).

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

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116-260, div. EE, title I, § 106(c)(2), Dec. 27, 2020, 134 Stat. 3043, provided that: “The amendment made by this subsection [amending this section] shall