

**§ 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

apply to any calendar quarters beginning after December 31, 2020.”

**EFFECTIVE DATE OF 2019 AMENDMENT**

Pub. L. 116-94, div. Q, title I, §144(c)(2), Dec. 20, 2019, 133 Stat. 3235, provided that: “The amendment made by this subsection [amending this section] shall apply to calendar quarters beginning after December 31, 2019.”

**EFFECTIVE DATE OF 2017 AMENDMENT**

Amendment by Pub. L. 115-97 applicable to any calendar quarters beginning after Dec. 31, 2017, see section 13803(c) of Pub. L. 115-97, set out as a note under section 5412 of this title.

**§ 5415. Records and returns****(a) Records**

Every brewer shall keep records, in such form and containing such information as the Secretary shall prescribe by regulations as necessary for protection of the revenue. These records shall be preserved by the person required to keep such records for such period as the Secretary shall by regulations prescribe, and shall be available during business hours for examination and taking of abstracts therefrom by any internal revenue officer.

**(b) Returns**

Every brewer shall make true and accurate returns of his operations and transactions in the form, at the times, and for such periods as the Secretary shall by regulation prescribe.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1390; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

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

A prior section 5415, 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—Subsecs. (a), (b). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

**§ 5416. Definitions of package and packaging**

For purposes of this subchapter, the term “package” means a bottle, can, keg, barrel, or other original consumer container, and the term “packaging” means the filling of any package.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1390; amended Pub. L. 91-673, §3(e), Jan. 12, 1971, 84 Stat. 2057.)

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

A prior section 5416, act Aug. 16, 1954, ch. 736, 68A Stat. 676, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

1971—Pub. L. 91-673 substituted definitions of package and packaging for definitions of bottle and bottling.

**Statutory Notes and Related Subsidiaries****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