

[PART III—REPEALED]

[§§ 5521 to 5523. Repealed. Pub. L. 96-39, title VIII, § 807(a)(50), July 26, 1979, 93 Stat. 288]

Section 5521, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1392; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, related to establishment and operation of manufacturing bonded warehouses.

A prior section 5521, act Aug. 16, 1954, ch. 736, 68A Stat. 678, related to establishment and operation of manufacturing bonded warehouses, prior to the general revision of this chapter by Pub. L. 85-859.

Section 5522, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1393; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, related to withdrawal of distilled spirits to manufacturing bonded warehouses.

A prior section 5522, act Aug. 16, 1954, ch. 736, 68A Stat. 679, related to withdrawal of distilled spirits to manufacturing bonded warehouses, prior to general revision of this chapter by Pub. L. 85-859. See sections 5008(f)(2) and 5214(a) of this title.

Section 5523, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1394; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, made special provision for distilled spirits and wines rectified in manufacturing bonded warehouses.

A prior section 5523, act Aug. 16, 1954, ch. 736, 68A Stat. 679, made special provision for distilled spirits and wines rectified in manufacturing bonded warehouses, prior to general revision of this chapter by Pub. L. 85-859.

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

Repeal effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as an Effective Date of 1979 Amendment note under section 5001 of this title.

Subchapter I—Miscellaneous General Provisions

Sec.	
5551.	General provisions relating to bonds.
5552.	Installation of meters, tanks, and other apparatus.
5553.	Supervision of premises and operations.
5554.	Pilot operations.
5555.	Records, statements, and returns.
5556.	Regulations.
5557.	Officers and agents authorized to investigate, issue search warrants, and prosecute for violations.
5558.	Authority of enforcement officers.
5559.	Determinations.
5560.	Other provisions applicable.
5561.	Exemptions to meet the requirements of the national defense.
5562.	Exemptions from certain requirements in cases of disaster.

Editorial Notes**PRIOR PROVISIONS**

A prior subchapter I consisted of sections 5551 to 5557, prior to the general revision of this chapter by Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1313.

§ 5551. General provisions relating to bonds**(a) Approval as condition to commencing business**

Except as provided under subsection (d), no individual, firm, partnership, corporation, or association, intending to commence or to continue

the business of a distiller, warehouseman, processor, brewer, or winemaker, shall commence or continue the business of a distiller, warehouseman, processor, brewer, or winemaker until all bonds in respect of such a business, required by any provision of law, have been approved by the Secretary of the Treasury or the officer designated by him.

(b) Disapproval

The Secretary of the Treasury or any officer designated by him may disapprove any such bond or bonds if the individual, firm, partnership, or corporation, or association giving such bond or bonds, or owning, controlling, or actively participating in the management of the business of the individual, firm, partnership, corporation, or association giving such bond or bonds, shall have been previously convicted, in a court of competent jurisdiction, of—

(1) any fraudulent noncompliance with any provision of any law of the United States, if such provision related to internal revenue or customs taxation of distilled spirits, wines, or beer, or if such an offense shall have been compromised with the individual, firm, partnership, corporation, or association on payment of penalties or otherwise, or

(2) any felony under a law of any State, or the District of Columbia, or the United States, prohibiting the manufacture, sale, importation, or transportation of distilled spirits, wine, beer, or other intoxicating liquor.

(c) Appeal from disapproval

In case the disapproval is by an officer designated by the Secretary of the Treasury to approve or disapprove such bonds, the individual, firm, partnership, corporation, or association giving the bond may appeal from such disapproval to the Secretary of the Treasury or an officer designated by him to hear such appeals, and the disapproval of the bond by the Secretary of the Treasury or officer designated to hear such appeals shall be final.

(d) Removal of bond requirements**(1) In general**

During any period to which subparagraph (A) of section 5061(d)(4) applies to a taxpayer (determined after application of subparagraph (B) thereof), such taxpayer shall not be required to furnish any bond covering operations or withdrawals of distilled spirits or wines for nonindustrial use or of beer.

(2) Satisfaction of bond requirements

Any taxpayer for any period described in paragraph (1) shall be treated as if sufficient bond has been furnished for purposes of covering operations and withdrawals of distilled spirits or wines for nonindustrial use or of beer for purposes of any requirements relating to bonds under this chapter.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1394; amended Pub. L. 94-455, title XIX, §§ 1905(c)(5), 1906(b)(13)(B), Oct. 4, 1976, 90 Stat. 1823, 1834; Pub. L. 96-39, title VIII, § 807(a)(51), July 26, 1979, 93 Stat. 288; Pub. L. 114-113, div. Q, title III, § 332(b)(1), Dec. 18, 2015, 129 Stat. 3105.)