

[PART III—REPEALED]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 Repealed.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.
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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.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 5551, act Aug. 16, 1954, ch. 736, 68A Stat. 680, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising subsec. (c) of this section were contained in prior section 5177(c), act Aug. 16, 1954, ch. 736, 68A Stat. 630, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2015—Subsec. (a). Pub. L. 114-113, § 332(b)(1)(A), substituted “Except as provided under subsection (d), no individual” for “No individual”.

Subsec. (d). Pub. L. 114-113, § 332(b)(1)(B), added subsec. (d).

1979—Subsec. (a). Pub. L. 96-39 substituted “warehouseman, processor” for “bonded warehouseman, rectifier” in two places.

1976—Subsec. (a). Pub. L. 94-455, § 1906(b)(13)(B), substituted “Secretary of the Treasury” for “Secretary”.

Subsec. (b). Pub. L. 94-455, §§ 1905(c)(5), 1906(b)(13)(B), substituted “Secretary of the Treasury” for “Secretary” in provisions preceding par. (1) and struck out “Territory, or” after “State,” in par. (2).

Subsec. (c). Pub. L. 94-455, § 1906(b)(13)(B), substituted “Secretary of the Treasury” for “Secretary”.

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 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 OF 1976 AMENDMENT

Amendment by section 1905(c)(5) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 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.

§ 5552. Installation of meters, tanks, and other apparatus

The Secretary is authorized to require at distilled spirits plants, breweries, and at any other premises established pursuant to this chapter as in his judgment may be deemed advisable, the installation of meters, tanks, pipes, or any other apparatus for the purpose of protecting the revenue, and such meters, tanks, and pipes and all necessary labor incident thereto shall be at the expense of the person on whose premises the installation is required. Any such person refusing or neglecting to install such apparatus when so required by the Secretary shall not be permitted to conduct business on such premises.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1395; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 5552, act Aug. 16, 1954, ch. 736, 68A Stat. 680, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

For application to vinegar plants of provisions of prior section 5552 relating to installation of meters, tanks, and other apparatus, see also sections 5503 and 5505(e) of this title.

AMENDMENTS

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

§ 5553. Supervision of premises and operations**(a) Assignment of internal revenue officers**

The Secretary is authorized to assign to any premises established under the provisions of this chapter such number of internal revenue officers as may be deemed necessary.

(b) Functions of internal revenue officer

When used in this chapter, the term “internal revenue officer assigned to the premises” means the internal revenue officer assigned by the Secretary to duties at premises established and operated under the provisions of this chapter.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1395; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 5553, act Aug. 16, 1954, ch. 736, 68A Stat. 681, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

For application to vinegar plants of provisions of prior section 5553(a) relating to assignment of storekeeper-gaugers, see also section 5505(f) of this title.

AMENDMENTS

1976—Subsecs. (a), (b). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

§ 5554. Pilot operations

For the purpose of facilitating the development and testing of improved methods of governmental supervision (necessary for the protection of the revenue) over distilled spirits plants established under this chapter, the Secretary is authorized to waive any regulatory provisions of this chapter for temporary pilot or experimental operations. Nothing in this section shall be construed as authority to waive the filing of any bond or the payment of any tax provided for in this chapter.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1395; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 5554, act Aug. 16, 1954, ch. 736, 68A Stat. 681, 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”.