

§ 5555. Records, statements, and returns

(a) General

Every person liable to any tax imposed by this chapter, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may prescribe. The Secretary shall permit a person to employ a unified system for any records, statements, and returns required to be kept, rendered, or made under this section for any beer produced in the brewery for which the tax imposed by section 5051 has been determined, including any beer which has been removed for consumption on the premises of the brewery.

(b) Authority to waive

Whenever in this chapter any record is required to be made or kept, or statement or return is required to be made by any person, the Secretary may by regulation waive, in whole or in part, such requirement when he deems such requirement to no longer serve a necessary purpose. This subsection shall not be construed as authorizing the waiver of the payment of any tax.

(c) Photographic copies

Whenever in this chapter any record is required to be made and preserved by any person, the Secretary may by regulations authorize such person to record, copy, or reproduce by any photographic, photostatic, microfilm, microcard, miniature photographic, or other process, which accurately reproduces or forms a durable medium for so reproducing the original of such record and to retain such reproduction in lieu of the original. Every person who is authorized to retain such reproduction in lieu of the original shall, under such regulations as the Secretary may prescribe, preserve such reproduction in conveniently accessible files and make provision for examining, viewing, and using such reproduction the same as if it were the original. Such reproduction shall be treated and considered for all purposes as though it were the original record and all provisions of law applicable to the original shall be applicable to such reproduction. Such reproduction, or enlargement or facsimile thereof, shall be admissible in evidence in the same manner and under the same conditions as provided for the admission of reproductions, enlargements, or facsimiles of records made in the regular course of business under section 1732(b) of title 28 of the United States Code.

(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; Pub. L. 98-369, div. A, title IV, §454(c)(10), July 18, 1984, 98 Stat. 821; Pub. L. 115-123, div. D, title II, §41112(a), Feb. 9, 2018, 132 Stat. 160; Pub. L. 116-94, div. Q, title I, §144(i)(1), Dec. 20, 2019, 133 Stat. 3235; Pub. L. 116-260, div. EE, title I, §106(i)(1), Dec. 27, 2020, 134 Stat. 3045.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5555, act Aug. 16, 1954, ch. 736, 68A Stat. 681, consisted of provisions similar to those com-

prising subsecs. (a) and (b) of this section, prior to the general revision of this chapter by Pub. L. 85-859.

Prior section 5555(a), relating to general provisions respecting records, statements, and returns, is also incorporated in section 5207(b) to (d) of this title.

Prior section 5555(b), relating to authority to waive records, statements, and returns, is also incorporated in section 5505(g) of this title.

AMENDMENTS

2020—Subsec. (a). Pub. L. 116-260 substituted “The Secretary” for “For calendar quarters beginning after the date of the enactment of this sentence, and before January 1, 2021, the Secretary”.

2019—Subsec. (a). Pub. L. 116-94 substituted “January 1, 2021” for “January 1, 2020”.

2018—Subsec. (a). Pub. L. 115-123 inserted at end “For calendar quarters beginning after the date of the enactment of this sentence, and before January 1, 2020, the Secretary shall permit a person to employ a unified system for any records, statements, and returns required to be kept, rendered, or made under this section for any beer produced in the brewery for which the tax imposed by section 5051 has been determined, including any beer which has been removed for consumption on the premises of the brewery.”

1984—Subsec. (a). Pub. L. 98-369 struck out “or for the affixing of any stamp required to be affixed by this chapter,” after “the collection thereof.”

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

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116-260, div. EE, title I, §106(i)(2), Dec. 27, 2020, 134 Stat. 3045, provided that: “The amendment made by this subsection [amending this section] shall apply to calendar quarters beginning after December 31, 2020.”

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-94, div. Q, title I, §144(i)(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 2018 AMENDMENT

Pub. L. 115-123, div. D, title II, §41112(b), Feb. 9, 2018, 132 Stat. 160, provided that: “The amendment made by this section [amending this section] shall apply to calendar quarters beginning after the date of the enactment of this Act [Feb. 9, 2018].”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

§ 5556. Regulations

The regulations prescribed by the Secretary for enforcement of this chapter may make such distinctions in requirements relating to construction, equipment, or methods of operation as he deems necessary or desirable due to differences in materials or variations in methods used in production, processing, or storage of distilled spirits.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1396; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5556, act Aug. 16, 1954, ch. 736, 68A Stat. 681, authorized the Secretary to prescribe regula-