

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 1977 AMENDMENT

Amendment by Pub. L. 95-176 effective on first day of first calendar month beginning more than 90 days after Nov. 14, 1977, see section 7 of Pub. L. 95-176, set out as a note under section 5003 of this title.

PART II—OPERATIONS ON BONDED PREMISES

Subpart

- A. General
- B. Production.
- C. Storage.
- D. Denaturation.

Editorial Notes

PRIOR PROVISIONS

A prior part II, Operation, consisted of sections 5241 to 5252, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

SUBPART A—GENERAL

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| Sec. | |
| 5211. | Production and entry of distilled spirits. |
| 5212. | Transfer of distilled spirits between bonded premises. |
| 5213. | Withdrawal of distilled spirits from bonded premises on determination of tax. |
| 5214. | Withdrawal of distilled spirits from bonded premises free of tax or without payment of tax. |
| 5215. | Return of tax determined distilled spirits to bonded premises. |
| 5216. | Regulation of operations. |

§ 5211. Production and entry of distilled spirits

Distilled spirits in the process of production in a distilled spirits plant may be held prior to the production gauge only for so long as is reasonably necessary to complete the process of production. Under such regulations as the Secretary shall prescribe, all distilled spirits produced in a distilled spirits plant shall be gauged and a record made of such gauge within a reasonable time after the production thereof has been completed. The proprietor shall, pursuant to such production gauge and in accordance with such regulations as the Secretary shall prescribe, make appropriate entry for—

- (1) deposit of such spirits on bonded premises for storage or processing;
- (2) withdrawal upon determination of tax as authorized by law;
- (3) withdrawal under the provisions of section 5214; and
- (4) transfer for redistillation under the provisions of section 5223.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1362; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(26), July 26, 1979, 93 Stat. 284.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5211, act Aug. 16, 1954, ch. 736, 68A Stat. 638, related to detention of casks, packages, or

containers on suspicion, prior to the general revision of this chapter by Pub. L. 85-859. See section 5311 of this title.

Provisions similar to those comprising this section were contained in prior sections 5193(a), 5194(a), (e) to (g), 5242(a), 5305, act Aug. 16, 1954, ch. 736, 68A Stat. 633 to 636, 645, 657, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pars. (1), (5). Pub. L. 96-39 substituted in par. (1) “on bonded premises for storage or processing” for “in storage on bonded premises” and struck out par. (5) which related to an appropriate entry by the proprietor for immediate denaturation.

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

Statutory Notes and Related Subsidiaries

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

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.

§ 5212. Transfer of distilled spirits between bonded premises

Bulk distilled spirits on which the internal revenue tax has not been paid or determined as authorized by law may, under such regulations as the Secretary shall prescribe, be transferred in bond between bonded premises in any approved container. For the purposes of this chapter, the removal of bulk distilled spirits for transfer in bond between bonded premises shall not be construed to be a withdrawal from bonded premises. The provisions of this section restricting transfers to bulk distilled spirits shall not apply to alcohol bottled under the provisions of section 5235 which is to be withdrawn for industrial purposes. In the case of distilled spirits transferred in bond after December 31, 2017, between bonded premises belonging to the same person or members of the same controlled group (within the meaning of section 5001(c)(2)) this section shall be applied without regard to whether distilled spirits are bulk distilled spirits. In the case of distilled spirits transferred in bond from the person who distilled or processed such distilled spirits (hereinafter referred to as “transferor”) to another person for bottling or storage of such distilled spirits, and returned to the transferor for removal, this section shall be applied without regard to whether distilled spirits are bulk distilled spirits, but only if the transferor retains title during the entire period between such distillation, or processing, and removal.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1362; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §805(b)(2), July 26, 1979, 93 Stat. 276; Pub. L. 96-598, §6(d), Dec. 24, 1980, 94 Stat. 3490; Pub. L. 115-97, title I, §13808(a), Dec. 22, 2017, 131 Stat. 2177; Pub. L. 116-94, div. Q, title I, §144(h)(1), Dec. 20, 2019, 133 Stat. 3235; Pub. L. 116-260, div. EE, title I, §106(h)(1), (2), Dec. 27, 2020, 134 Stat. 3045.)