

when operations will begin” for “until an internal revenue officer has been assigned to the premises”.

1976—Subsec. (a). 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.

§ 5222. Production, receipt, removal, and use of distilling materials

(a) Production, removal, and use

(1) No mash, wort, or wash fit for distillation or for the production of distilled spirits shall be made or fermented in any building or on any premises other than on the bonded premises of a distilled spirits plant duly authorized to produce distilled spirits according to law; and no mash, wort, or wash so made or fermented shall be removed from any such premises before being distilled, except as authorized by the Secretary; and no person other than an authorized distiller shall, by distillation or any other process, produce distilled spirits from any mash, wort, wash, or other material.

(2) Nothing in this subsection shall be construed to apply to—

(A) authorized operations performed on the premises of vinegar plants established under part I of subchapter H;

(B) authorized production and removal of fermented materials produced on authorized brewery or bonded wine cellar premises as provided by law;

(C) products exempt from tax under the provisions of section 5042 or 5053(e); or

(D) fermented materials used in the manufacture of vinegar by fermentation.

(b) Receipt

Under such regulations as the Secretary may prescribe, fermented materials to be used in the production of distilled spirits may be received on the bonded premises of a distilled spirits plant authorized to produce distilled spirits as follows—

(1) from the premises of a bonded wine cellar authorized to remove such material by section 5362(c)(6);

(2) beer conveyed without payment of tax from brewery premises, beer which has been lawfully removed from brewery premises upon determination of tax, or

(3) cider exempt from tax under the provisions of section 5042(a)(1).

(c) Processing of distilled spirits containing extraneous substances

The Secretary may by regulations provide for the removal from the distilling system, and the addition to the fermented or unfermented distilling material, of distilled spirits containing substantial quantities of fusel oil or aldehydes, or other extraneous substances.

(d) Penalty

For penalty and forfeiture for unlawful production, removal, or use of material fit for distillation or for the production of distilled spirits, and for penalty and forfeiture for unlawful production of distilled spirits, see sections 5601(a)(7), 5601(a)(8), and 5615(4).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1365; amended Pub. L. 94-455, title XIX, §§1905(b)(6)(D), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1823, 1834; Pub. L. 95-458, §2(b)(4), Oct. 14, 1978, 92 Stat. 1256; Pub. L. 96-39, title VIII, §807(a)(30), July 26, 1979, 93 Stat. 286; Pub. L. 105-34, title XIV, §1414(a), Aug. 5, 1997, 111 Stat. 1047.)

Editorial Notes

PRIOR PROVISIONS

Provisions similar to those comprising subsecs. (a)(1), (2)(D), (b), and (d) of this section were contained in prior sections of act Aug. 16, 1954, prior to the general revision of this chapter by Pub. L. 85-859, as follows:

<i>Present subsecs.:</i>	<i>Prior sections</i>
(a)(1), (2)(D)	5216(a)(1), (4).
(b)	5309, 5362(7), 5412.
(d)	5216(b).

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 640, 641, 658, 665, 675.

AMENDMENTS

1997—Subsec. (b)(2). Pub. L. 105-34 amended par. (2) generally. Prior to amendment, par. (2) read as follows: “conveyed without payment of tax from contiguous brewery premises where produced; or”.

1979—Subsec. (c). Pub. L. 96-39 struck out “, in the production facilities of a distilled spirits plant” after “distilling material”.

1978—Subsec. (a)(2)(C). Pub. L. 95-458 inserted reference to section 5053(e).

1976—Subsecs. (a)(1), (b), (c). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (d). Pub. L. 94-455, §1905(b)(6)(D), struck out “5601(b)(3), 5601(b)(4),” after “5601(a)(8),”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective on the 1st day of the 1st calendar quarter that begins at least 180 days after Aug. 5, 1997, see section 1414(d) of Pub. L. 105-34, set out as a note under section 5053 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 1978 AMENDMENT

Amendment by Pub. L. 95-458 effective on first day of first calendar month beginning more than 90 days after Oct. 14, 1978, see section 2(c) of Pub. L. 95-458, set out as a note under section 5042 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1905(b)(6)(D) 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.

§ 5223. Redistillation of spirits, articles, and residues

(a) Spirits on bonded premises

The proprietor of a distilled spirits plant authorized to produce distilled spirits may, under