

enue bonded warehouses, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171(a), 5172, 5173(a), and 5178(a)(1)(A)(B), (3)(A)(B) of this title.

Provisions similar to those comprising this section were contained in prior section 5242(a), (b)(5), act Aug. 16, 1954, ch. 736, 68A Stat. 645, prior to the general revision of this chapter by Pub. L. 85-859.

#### AMENDMENTS

1979—Pub. L. 96-39 struck out in section catchline “in storage” after “for deposit” and subsec. (a) catchline and in text substituted “on the bonded premises of a distilled spirits plant” for “in storage” and “in the facilities” for “in storage facilities” and repealed subsec. (b) which related to a cross reference to section 5006(a)(2) for provisions requiring that all distilled spirits entered for deposit be withdrawn within 20 years from date of original entry for deposit.

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.

#### § 5232. Imported distilled spirits

##### (a) Transfer to distilled spirits plant without payment of tax

Distilled spirits imported or brought into the United States in bulk containers may, under such regulations as the Secretary shall prescribe, be withdrawn from customs custody and transferred in such bulk containers or by pipeline to the bonded premises of a distilled spirits plant without payment of the internal revenue tax imposed on such distilled spirits. The person operating the bonded premises of the distilled spirits plant to which such spirits are transferred shall become liable for the tax on distilled spirits withdrawn from customs custody under this section upon release of the spirits from customs custody, and the importer, or the person bringing such distilled spirits into the United States, shall thereupon be relieved of his liability for such tax.

##### (b) Withdrawals, etc.

Distilled spirits transferred pursuant to subsection (a)—

(1) may be redistilled or denatured only if of 185 degrees or more of proof, and

(2) may be withdrawn for any purpose authorized by this chapter, in the same manner as domestic distilled spirits.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1366; amended Pub. L. 90-630, §3(a), Oct. 22, 1968, 82 Stat. 1328; Pub. L. 91-659, §7, Jan. 8, 1971, 84 Stat. 1967; Pub. L. 94-455, title XIX, §1905(a)(15), Oct. 4, 1976, 90 Stat. 1820; Pub. L. 96-39, title VIII, §807(a)(33), July 26, 1979, 93 Stat. 286.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 5232, acts Aug. 16, 1954, ch. 736, 68A Stat. 643; Sept. 2, 1958, Pub. L. 85-859, title II, §206(b),

72 Stat. 1431, related to bond requirements of internal revenue bonded warehouses, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5005(c)(1), 5006(a)(2), 5173(a), (c)(1), 5174(a)(1), 5176(a), (b), and 5177(b)(1) of this title.

Provisions similar to those comprising this section were contained in prior section 5311, act Aug. 16, 1954, ch. 736, 68A Stat. 658, prior to the general revision of this chapter by Pub. L. 85-859.

#### AMENDMENTS

1979—Subsec. (b). Pub. L. 96-39 redesignated par. (2) and (3) as (1) and (2). Former par. (1), which prohibited distilled spirits transferred pursuant to subsection (a) from being bottled in bond under section 5233, was struck out.

1976—Subsec. (a). Pub. L. 94-455 inserted “, or the person bringing such distilled spirits into the United States,” after “and the importer”.

1971—Subsec. (a). Pub. L. 91-659, §7(a), extended privilege of transfer of distilled spirits to the plant without payment of tax to distilled spirits imported, or brought into the United States, and struck out reference to section 5001.

Subsec. (b). Pub. L. 91-659, §7(b), struck out “Imported” before “distilled spirits” and thus applied subsection to all distilled spirits.

1968—Pub. L. 90-630 permitted withdrawal in bulk containers or by pipeline from customs custody to internal revenue bond without payment of internal revenue taxes of all imported distilled spirits in bulk containers, regardless of proof, extended to all such imported distilled spirits the withdrawal privileges already available to imported distilled spirits of at least 185 proof, whether or not they have been redistilled or denatured, provided that transferor’s liability for the internal revenue tax ceases when the transferee’s liability attaches, and established that imported bulk spirits are not eligible for the bottled in bond privileges available to domestic spirits.

#### 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 OF 1976 AMENDMENT

Amendment by 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 OF 1971 AMENDMENT

Amendment by Pub. L. 91-659 effective on first day of first calendar month which begins more than 90 days after Jan. 8, 1971, see section 6 of Pub. L. 91-659, set out as an Effective Date note under section 5066 of this title.

##### EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-630 applicable only to withdrawals from customs custody on or after first day of first calendar month which begins more than 90 days after Oct. 22, 1968, see section 4 of Pub. L. 90-630, set out as a note under section 5008 of this title.

#### [§ 5233. Repealed. Pub. L. 96-39, title VIII, § 807(a)(34), July 26, 1979, 93 Stat. 286]

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1366; amended Pub. L. 94-455, title XIX, §§1905(a)(16), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1820, 1834, related to the bottling of distilled spirits in bond.

A prior section 5233, act Aug. 16, 1954, ch. 736, 68A Stat. 644, made a cross reference provision to establishment of bottling in bond department, prior to the general revision of this chapter by Pub. L. 85-859.