

**(b) Brewer**

**For definition of brewer, see section 5052(d).**

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1389; amended Pub. L. 91-673, §3(b), Jan. 12, 1971, 84 Stat. 2057; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 109-59, title XI, §11125(b)(17), Aug. 10, 2005, 119 Stat. 1956.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5402, act Aug. 16, 1954, ch. 736, 68A Stat. 674, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

2005—Subsec. (b). Pub. L. 109-59 substituted “section 5052(d)” for “section 5092”.

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

1971—Subsec. (a). Pub. L. 91-673 inserted proviso to definition of “Brewery” that the continuity of the brewery must be unbroken except where separated by public passageways, streets, highways, waterways, or carrier rights-of-way, or partitions, with the exception that the Secretary approve facilities under the control of the brewer for case packing, loading, or storing, which are located within reasonable proximity to the brewery as a part of the brewery if the revenue will not be jeopardized thereby.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 2005 AMENDMENT**

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 of this title.

**EFFECTIVE DATE OF 1971 AMENDMENT**

Amendment by Pub. L. 91-673 effective on first day of first calendar month which begins more than 90 days after Jan. 12, 1971, see section 5 of Pub. L. 91-673, set out as a note under section 5056 of this title.

**§ 5403. Cross references**

**(1) For authority of Secretary to disapprove brewers’ bonds, see section 5551.**

**(2) For authority of Secretary to require the installation and use of meters, tanks, and other apparatus, see section 5552.**

**(3) For deposit of United States bonds or notes in lieu of sureties, see section 9303 of title 31, United States Code.**

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1389; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 97-258, §3(f)(3), Sept. 13, 1982, 96 Stat. 1064.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5403, act Aug. 16, 1954, ch. 736, 68A Stat. 674, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

1982—Par. (3). Pub. L. 97-258 substituted “section 9303 of title 31, United States Code” for “6 U.S.C. 15”.

1976—Par. (1). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

**PART II—OPERATIONS**

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| <p>Sec.<br/>5411.<br/>5412.<br/>5413.<br/>5414.<br/><br/>5415.<br/>5416.<br/>5417.<br/>5418.</p> | <p>Use of brewery.<br/>Removal of beer in containers or by pipeline.<br/>Brewers procuring beer from other brewers.<br/>Removals from one brewery to another belonging to the same brewer.<sup>1</sup><br/>Records and returns.<br/>Definitions of package and packaging.<br/>Pilot brewing plants.<br/>Beer imported in bulk.</p> |
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**Editorial Notes**

**PRIOR PROVISIONS**

A prior part II consisted of sections 5411 to 5416, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

**AMENDMENTS**

1997—Pub. L. 105-34, title XIV, §1421(b), Aug. 5, 1997, 111 Stat. 1049, added item 5418.

1971—Pub. L. 91-673, §4(b), Jan. 12, 1971, 84 Stat. 2058, substituted “Definitions of package and packaging” for “Definitions of bottle and bottling” in item 5416 and added item 5417.

**§ 5411. Use of brewery**

The brewery shall be used under regulations prescribed by the Secretary only for the purpose of producing, packaging, and storing beer, cereal beverages containing less than one-half of 1 percent of alcohol by volume, vitamins, ice, malt, malt sirup, and other byproducts and of soft drinks; for the purpose of processing spent grain, carbon dioxide, and yeast; and for such other purposes as the Secretary by regulation may find will not jeopardize the revenue.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1389; amended Pub. L. 91-673, §3(c), Jan. 12, 1971, 84 Stat. 2057; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5411, act Aug. 16, 1954, ch. 736, 68A Stat. 675, 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” wherever appearing.

1971—Pub. L. 91-673 struck out requirement of separate facilities for bottling of beer and cereal beverages and permitted use of brewery for packaging and storing beer and other cereal beverages.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 1971 AMENDMENT**

Amendment by Pub. L. 91-673 effective on first day of first calendar month which begins more than 90 days after Jan. 12, 1971, see section 5 of Pub. L. 91-673, set out as a note under section 5056 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.

<sup>1</sup> So in original. Section catchline amended by Pub. L. 116-260 without corresponding amendment of part analysis.

**§ 5412. Removal of beer in containers or by pipeline**

Beer may be removed from the brewery for consumption or sale only in hogsheads, packages, and similar containers, marked, branded, or labeled in such manner as the Secretary may by regulation require, except that beer may be removed from the brewery pursuant to section 5414 or by pipeline to contiguous distilled spirits plants under section 5222.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1389; amended Pub. L. 91-673, §3(d), Jan. 12, 1971, 84 Stat. 2057; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 115-97, title I, §13803(b), Dec. 22, 2017, 131 Stat. 2173.)

**Editorial Notes****PRIOR PROVISIONS**

A prior section 5412, act Aug. 16, 1954, ch. 736, 68A Stat. 675, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

2017—Pub. L. 115-97 inserted “pursuant to section 5414 or” before “by pipeline”.

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

1971—Pub. L. 91-673 substituted “packages,” for “barrels, kegs, bottles.”.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 2017 AMENDMENT**

Pub. L. 115-97, title I, §13803(c), Dec. 22, 2017, 131 Stat. 2173, provided that: “The amendments made by this section [amending this section and section 5414 of this title] shall apply to any calendar quarters beginning after December 31, 2017.”

**EFFECTIVE DATE OF 1971 AMENDMENT**

Amendment by Pub. L. 91-673 effective on first day of first calendar month which begins more than 90 days after Jan. 12, 1971, see section 5 of Pub. L. 91-673, set out as a note under section 5056 of this title.

**§ 5413. Brewers procuring beer from other brewers**

A brewer, under such regulations as the Secretary shall prescribe, may obtain beer in his own hogsheads, barrels, and kegs, marked with his name and address, from another brewer, with taxpayment thereof to be by the producer in the manner prescribed by section 5054.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1389; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes****PRIOR PROVISIONS**

A prior section 5413, act Aug. 16, 1954, ch. 736, 68A Stat. 675, 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”.

**§ 5414. Transfer of beer between bonded facilities****(a) In general**

Beer may be removed from one brewery to another brewery, without payment of tax, and may be mingled with beer at the receiving brewery, subject to such conditions, including payment of the tax, and in such containers, as the Secretary by regulations shall prescribe, which shall include—

(1) any removal from one brewery to another brewery belonging to the same brewer,

(2) any removal from a brewery owned by one corporation to a brewery owned by another corporation when—

(A) one such corporation owns the controlling interest in the other such corporation, or

(B) the controlling interest in each such corporation is owned by the same person or persons, and

(3) any removal from one brewery to another brewery when—

(A) the proprietors of transferring and receiving premises are independent of each other and neither has a proprietary interest, directly or indirectly, in the business of the other, and

(B) the transferor has divested itself of all interest in the beer so transferred and the transferee has accepted responsibility for payment of the tax.

**(b) Transfer of liability for tax**

For purposes of subsection (a)(3), such relief from liability shall be effective from the time of removal from the transferor’s premises, or from the time of divestment of interest, whichever is later.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1389; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 115-97, title I, §13803(a), Dec. 22, 2017, 131 Stat. 2172; Pub. L. 116-94, div. Q, title I, §144(c)(1), Dec. 20, 2019, 133 Stat. 3235; Pub. L. 116-260, div. EE, title I, §106(c)(1), Dec. 27, 2020, 134 Stat. 3042.)

**Editorial Notes****PRIOR PROVISIONS**

A prior section 5414, act Aug. 16, 1954, ch. 736, 68A Stat. 675, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

2020—Pub. L. 116-260 amended section generally. Prior to amendment, section related to removals of beer from one brewery to another belonging to the same brewer.

2019—Subsec. (b)(3). Pub. L. 116-94 substituted “December 31, 2020” for “December 31, 2019”.

2017—Pub. L. 115-97 designated existing provisions as subsec. (a), inserted heading, and added subsec. (b).

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

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 2020 AMENDMENT**

Pub. L. 116-260, div. EE, title I, §106(c)(2), Dec. 27, 2020, 134 Stat. 3043, provided that: “The amendment made by this subsection [amending this section] shall