

APPLICATION

Pub. L. 111-347, title III, §301(c), Jan. 2, 2011, 124 Stat. 3666, provided that: "This section [enacting this section and provisions set out as notes under this section] and the amendments made by this section shall be applied in a manner consistent with United States obligations under international agreements."

**Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes**

Chapter	Sec. <sup>1</sup>
51. Distilled spirits, wines, and beer .....	5001
52. Tobacco products and cigarette papers and tubes .....	5701
53. Machine guns and certain other firearms <sup>2</sup> .....	5801
54. Greenmail .....	5881
55. Structured settlement factoring transactions .....	5891

AMENDMENTS

2002—Pub. L. 107-134, title I, §115(b), Jan. 23, 2002, 115 Stat. 2438, added item relating to chapter 55.

1997—Pub. L. 105-33, title IX, §9302(g)(3)(D), Aug. 5, 1997, 111 Stat. 673, added item relating to chapter 52 and struck out former item relating to chapter 52 "Cigars, cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes".

1988—Pub. L. 100-647, title V, §5061(c)(4), Nov. 10, 1988, 102 Stat. 3680, substituted "Cigars, cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes" for "Tobacco, cigars, cigarettes, smokeless tobacco, and cigarette papers and tubes" in item relating to chapter 52.

Pub. L. 100-647, title I, §1018(u)(16), Nov. 10, 1988, 102 Stat. 3590, inserted "smokeless tobacco," after "cigarettes," in item relating to chapter 52.

1987—Pub. L. 100-203, title X, §10228(c), Dec. 22, 1987, 101 Stat. 1330-418, added item relating to chapter 54.

**CHAPTER 51—DISTILLED SPIRITS, WINES, AND BEER**

Subchapter	Sec. <sup>1</sup>
A. Gallonage and occupational taxes .....	5001
B. Qualification requirements for distilled spirits plants .....	5171
C. Operation of distilled spirits plants .....	5201
D. Industrial use of distilled spirits .....	5271
E. General provisions relating to distilled spirits .....	5291
F. Bonded and taxpaid wine premises .....	5351
G. Breweries .....	5401
H. Miscellaneous plants and warehouses ...	5501
I. Miscellaneous general provisions .....	5551
J. Penalties, seizures, and forfeitures relating to liquors .....	5601

PRIOR PROVISIONS

The provisions of a prior chapter 51, Distilled Spirits, Wines, and Beer, were set out as:

Subchapter A, Gallonage and occupational taxes, comprising sections 5001 to 5012, 5021 to 5028, 5041 to 5045, 5051 to 5057, 5061 to 5065, 5081 to 5084, 5091 to 5093, 5101 to 5106, 5111 to 5116, 5121 to 5124, 5131 to 5134, and 5141 to 5149.

Subchapter B, Distilleries, comprising sections 5171 to 5180, 5191 to 5197, and 5211 to 5217.

Subchapter C, Internal Revenue bonded warehouses, comprising sections 5231 to 5233 and 5241 to 5252.

Subchapter D, Rectifying plants, comprising sections 5271 to 5275 and 5281 to 5285.

<sup>1</sup>Section numbers editorially supplied.

<sup>2</sup>Chapter heading amended by Pub. L. 90-618 without corresponding amendment of analysis.

<sup>1</sup>Section numbers editorially supplied.

Subchapter E, Industrial alcohol plants, bonded warehouses, denaturing plants, and denaturation, comprising sections 5301 to 5320 and 5331 to 5334.

Subchapter F, Bonded and taxpaid wine premises, comprising sections 5351 to 5357, 5361 to 5373, 5381 to 5388, 5391, and 5392.

Subchapter G, Breweries, comprising sections 5401 to 5403 and 5411 to 5416.

Subchapter H, Miscellaneous plants and warehouses, comprising sections 5501, 5502, 5511, 5512, and 5521 to 5523.

Subchapter I, Miscellaneous general provisions, comprising sections 5551 to 5557.

Subchapter J, Penalties, seizures, and forfeitures relating to liquors, comprising sections 5601 to 5650, 5661 to 5663, 5671 to 5676, 5681 to 5690, and 5691 to 5693.

**Subchapter A—Gallonage and Occupational Taxes**

Part	
I.	Gallonage taxes.
II.	Miscellaneous provisions.

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11125(b)(1)(B), Aug. 10, 2005, 119 Stat. 1953, substituted "Miscellaneous provisions" for "Occupational tax" in item for part II.

**PART I—GALLONAGE TAXES**

Subpart	
A.	Distilled spirits.
[B.]	Repealed.]
C.	Wines.
D.	Beer.
E.	General provisions.

AMENDMENTS

1979—Pub. L. 96-39, title VIII, §807(b)(1), July 26, 1979, 93 Stat. 290, struck out item relating to subpart B "Rectification".

**SUBPART A—DISTILLED SPIRITS**

Sec.	
5001.	Imposition, rate, and attachment of tax.
5002.	Definitions.
5003.	Cross references to exemptions, etc.
5004.	Lien for tax.
5005.	Persons liable for tax.
5006.	Determination of tax.
5007.	Collection of tax on distilled spirits.
5008.	Abatement, remission, refund, and allowance for loss or destruction of distilled spirits.
[5009.]	Repealed.]
5010.	Credit for wine content and for flavors content.
5011.	Income tax credit for average cost of carrying excise tax.

PRIOR PROVISIONS

A prior subpart A, comprising sections 5001 to 5012, related to tax on distilled spirits, prior to the general revision of this chapter by Pub. L. 85-859, title II, 201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11126(c), Aug. 10, 2005, 119 Stat. 1958, added item 5011.

1980—Pub. L. 96-598, §6(b), Dec. 24, 1980, 94 Stat. 3489, added item 5010.

1979—Pub. L. 96-39, title VIII, §807(b)(2), July 26, 1979, 93 Stat. 290, struck out item 5009 "Drawback".

**§ 5001. Imposition, rate, and attachment of tax**

**(a) Rate of tax**

**(1) General**

There is hereby imposed on all distilled spirits produced in or imported into the United