

his operations, at such times and in such form and manner and containing such information, as the Secretary shall by regulations prescribe.

(c) Preservation and inspection

The records required by subsection (a) and a copy of each report required by subsection (b) shall be available for inspection by any internal revenue officer during business hours, and shall be preserved by the person required to keep such records and reports for such period as the Secretary shall by regulations prescribe.

(d) Penalty

For penalty and forfeiture for refusal or neglect to keep records required under this section, or for false entries therein, see sections 5603 and 5615(5).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1361; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-176, §2(e), Nov. 14, 1977, 91 Stat. 1364; Pub. L. 96-39, title VIII, §807(a)(25), July 26, 1979, 93 Stat. 283; Pub. L. 98-369, div. A, title IV, §454(c)(6), July 18, 1984, 98 Stat. 821; Pub. L. 105-34, title XIV, §1413(a), Aug. 5, 1997, 111 Stat. 1046.)

PRIOR PROVISIONS

Provisions similar to those comprising 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)	5197(a)(1)(A), (a)(2), 5305, 5331(a)(3), 5285, 5555(a).
(b)	5197(b), 5285, 5305, 5331(a)(3), 5555(a).
(c)	5197(a)(1)(B), 5285, 5305, 5331(a)(3), 5555(a).
(d)	5197(c)(2), 5285.
(e)	

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 637, 638, 652, 657, 662, 681.

AMENDMENTS

1997—Subsec. (c). Pub. L. 105-34 struck out “shall be kept on the premises where the operations covered by the record are carried on and” after “required by subsection (b)”.

1984—Subsec. (a)(4)(D). Pub. L. 98-369, §454(c)(6), struck out subpar. (D) which required every distilled spirits plant proprietor to keep records in such form and manner as prescribed by the Secretary of the receipt, use, and balance on hand of all stamps required by law or regulations to be used by the proprietor.

1979—Subsec. (a). Pub. L. 96-39 struck out provisions relating to the bottling of distilled spirits in bond and relating to the kind and quantity of distilled spirits returned to bonded premises and inserted provisions relating to the kind and quantity of distilled spirits returned to storage and relating to receipt, use, and balance on hand of all stamps required by law or regulations to be used by the Secretary.

Subsec. (b). Pub. L. 96-39 redesignated subsec. (c) as (b) and struck out “or (b)” after “subsection (a)”. Former subsec. (b), relating to records of rectifiers and bottlers, was struck out.

Subsec. (c). Pub. L. 96-39 redesignated subsec. (d) as (c), struck out “and (b),” after “subsection (a)”, and substituted “subsection (b)” for “subsection (c)”. Former subsec. (c) redesignated (b).

Subsecs. (d), (e). Pub. L. 96-39 redesignated subsec. (e) as (d). Former subsec. (d) redesignated (c).

1977—Subsec. (a)(10), (11). Pub. L. 95-176, §2(e)(2), (3), added par. (10) and redesignated former par. (10) as (11).

1976—Subsecs. (a) to (d). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title XIV, §1413(b), Aug. 5, 1997, 111 Stat. 1046, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the 1st day of the 1st calendar quarter that begins at least 180 days after the date of the enactment of this Act [Aug. 5, 1997].”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 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 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.

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

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.