

Part	
II.	Operations.
III.	Cellar treatment and classification of wine.
IV.	General.

96-39, title VIII, § 807(a)(42), July 26, 1979, 93 Stat. 287.)

PRIOR PROVISIONS

A prior section 5352, act Aug. 16, 1954, ch. 736, 68A Stat. 663, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pub. L. 96-39 struck out “at premises other than the bottling premises of a distilled spirits plant” after “taxpaid wines”.

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

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.

§ 5353. Bonded wine warehouse

Any responsible warehouse company or other responsible person may, upon filing application with the Secretary and consent of the proprietor and the surety on the bond of any bonded wine cellar, under regulations prescribed by the Secretary, establish on such premises facilities for the storage of wines and allied products for credit purposes, to be known as a “bonded wine warehouse”. The proprietor of the bonded wine cellar shall remain responsible in all respects for operations in the warehouse and the tax on the wine or wine spirit stored therein.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1379; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5353, act Aug. 16, 1954, ch. 736, 68A Stat. 663, 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.

§ 5354. Bond

The bond for a bonded wine cellar shall be in such form, on such conditions, and with such adequate surety, as regulations issued by the Secretary shall prescribe, and shall be in a penal sum not less than the tax on any wine or distilled spirits possessed or in transit at any one time (taking into account the appropriate amount of credit with respect to such wine under section 5041(c)), but not less than \$1,000 nor more than \$50,000; except that where the tax on such wine and on such distilled spirits exceeds \$250,000, the penal sum of the bond shall be not more than \$100,000. Where additional liability arises as a result of deferral of payment of tax payable on any return, the Secretary may require the proprietor to file a supplemental bond in such amount as may be necessary to protect the revenue. The liability of any person on any such bond shall apply whether the transaction or operation on which the liability of the proprietor is based occurred on or off the proprietor's premises.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1379; amended Pub. L. 94-455, title XIX,

PRIOR PROVISIONS

A prior subchapter F, Bonded and Taxpaid Wine Premises, consisted of part I, Establishment, part II, Operations, part III, Cellar Treatment and Classification of Wine, and part IV, General, and comprised sections 5351 to 5357, 5361 to 5373, 5381 to 5388, and 5391 to 5392, respectively, prior to the general revision of this chapter by Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1313.

PART I—ESTABLISHMENT

Sec.	
5351.	Bonded wine cellar.
5352.	Taxpaid wine bottling house.
5353.	Bonded wine warehouse.
5354.	Bond.
5355.	General provisions relating to bonds.
5356.	Application.
5357.	Premises.

PRIOR PROVISIONS

A prior part I consisted of sections 5351 to 5357 of this title, prior to the general revision of this chapter by Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1313.

§ 5351. Bonded wine cellar

Any person establishing premises for the production, blending, cellar treatment, storage, bottling, packaging, or repackaging of untaxed wine (other than wine produced exempt from tax under section 5042), including the use of wine spirits in wine production, shall, before commencing operations, make application to the Secretary and file bond and receive permission to operate. Such premises shall be known as “bonded wine cellars”; except that any such premises engaging in production operations may, in the discretion of the Secretary, be designated as a “bonded winery”.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1378; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5351, act Aug. 16, 1954, ch. 736, 68A Stat. 663, 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.

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.

§ 5352. Taxpaid wine bottling house

Any person bottling, packaging, or repackaging taxpaid wines shall, before commencing such operations, make application to the Secretary and receive permission to operate. Such premises shall be known as “tax-paid wine bottling houses.”

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1378; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L.