

PRIOR PROVISIONS

A prior section 5364, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1381, limited proprietors of bonded wine cellars or taxpaid wine bottling houses to the production, reception, storage, or use of only standard wine, prior to repeal by Pub. L. 96-39, title VIII, §§807(a)(46), 810, July 26, 1979, 93 Stat. 287, 292, eff. Jan. 1, 1980.

Another prior section 5364, act Aug. 16, 1954, ch. 736, 68A Stat. 665, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1998—Pub. L. 105-206 substituted “Natural wine (as defined in section 5381) imported or brought into” for “Wine imported or brought into” in first sentence.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE

Pub. L. 105-34, title XIV, §1422(c), Aug. 5, 1997, 111 Stat. 1050, provided that: “The amendments made by this section [enacting 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].”

§ 5365. Segregation of operations

The Secretary may require by regulations such segregation of operations within the premises, by partitions or otherwise, as may be necessary to prevent jeopardy to the revenue, to prevent confusion between un taxpaid wine operations and such other operations as are authorized in this subchapter, to prevent substitution with respect to the several methods of producing effervescent wines, and to prevent the commingling of standard wines with other than standard wines.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1381; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(47), July 26, 1979, 93 Stat. 287.)

PRIOR PROVISIONS

A prior section 5365, act Aug. 16, 1954, ch. 736, 68A Stat. 665, 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 authorized segregation of operations to prevent the commingling of standard wines with other than standard wines.

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

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.

§ 5366. Supervision

The Secretary may by regulations require that operations at a bonded wine cellar or taxpaid wine bottling house be supervised by an internal revenue officer where necessary for the protec-

tion of the revenue or for the proper enforcement of this subchapter.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1381; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5366, act Aug. 16, 1954, ch. 736, 68A Stat. 666, 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”.

§ 5367. Records

The proprietor of a bonded wine cellar or a tax-paid wine bottling house shall keep such records and file such returns, in such form and containing such information, as the Secretary may by regulations provide.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1381; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5367, act Aug. 16, 1954, ch. 736, 68A Stat. 666, 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”.

§ 5368. Gauging and marking**(a) Gauging and marking**

All wine or wine spirits shall be locked, sealed, and gauged, and shall be marked, branded, labeled, or otherwise identified, in such manner as the Secretary may by regulations prescribe.

(b) Marking

Wines shall be removed in such containers (including vessels, vehicles, and pipelines) bearing such marks and labels evidencing compliance with this chapter, as the Secretary may by regulations prescribe.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1381; amended Pub. L. 94-455, title XIX, §§1905(a)(20), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1820, 1834.)

PRIOR PROVISIONS

A prior section 5368, act Aug. 16, 1954, ch. 736, 68A Stat. 666, 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 substituted “Gauging and marking” for “Gauging, marking, and stamping” in section catchline, substituted “Marking” for “Stamping” in heading for subsec. (b), and, in text of subsec. (b), substituted “marks and labels” for “marks, labels, and stamps” and struck out “or his delegate” after “Secretary” wherever appearing.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1905(a)(20) of Pub. L. 94-455 effective on first day of first month which begins more