

ess shall be constructed and equipped in accordance with such regulations as the Secretary shall prescribe.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1391; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in prior sections 5216(a)(1) and 5552, act Aug. 16, 1954, ch. 736, 68A Stat. 640, 680, 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”.

§ 5504. Operation

(a) General

Any manufacturer of vinegar qualified under this part may, under such regulations as the Secretary shall prescribe, separate by a vaporizing process the distilled spirits from the mash produced by him, and condense the vapor by introducing it into the water or other liquid used in making vinegar in his plant.

(b) Removals

No person shall remove, or cause to be removed, from any plant established under this part any vinegar or other fluid or material containing a greater proportion than 2 percent of proof spirits.

(c) Records

Every person manufacturing vinegar by the vaporizing process shall keep such records and file such reports as the Secretary shall by regulations prescribe of the kind and quantity of materials received on his premises and fermented or mashed, the quantity of low wines produced, the quantity of such low wines used in the manufacture of vinegar, the quantity of vinegar produced, the quantity of vinegar removed from the premises, and such other information as may by regulations be required. Such records, and a copy of such reports, shall be preserved as regulations shall prescribe, and shall be kept available for inspection by any internal revenue officer during business hours.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1391; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

Provisions similar to those comprising subsecs. (a) and (b) of this section were contained in prior section 5216(a)(1)(2), act Aug. 16, 1954, ch. 736, 68A Stat. 640, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

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

§ 5505. Applicability of provisions of this chapter

(a) Tax

The taxes imposed by subchapter A shall be applicable to any distilled spirits produced in violation of section 5501 or removed in violation of section 5504(b).

(b) Prohibited premises

Plants established under this part shall not be located on any premises where distilling is prohibited under section 5601(a)(6).

(c) Entry and examination of premises

The provisions of section 5203(b), (c), and (d), relating to right of entry and examination, furnishing facilities and assistance, and authority to break up grounds or walls, shall be applicable to all premises established under this part, and to all proprietors thereof, and their workmen or other persons employed by them.

(d) Registration of stills

Stills on the premises of plants established under this part shall be registered as provided in section 5179.

(e) Installation of meters, tanks, and other apparatus

The provisions of section 5552 relating to the installation of meters, tanks, and other apparatus shall be applicable to plants established under this part.

(f) Assignment of internal revenue officers

The provisions of section 5553(a) relating to the assignment of internal revenue officers shall be applicable to plants established under this part.

(g) Authority to waive records, statements, and returns

The provisions of section 5555(b) relating to the authority of the Secretary to waive records, statements, and returns shall be applicable to records, statements, or returns required by this part.

(h) Regulations

The provisions of section 5556 relating to the prescribing of regulations shall be applicable to this part.

(i) Penalties

The penalties and forfeitures provided in sections 5601(a)(1), (6), and (12), 5603, 5615(1) and (4), 5686, and 5687 shall be applicable to this part.

(j) Other provisions

This chapter (other than this part and the provisions referred to in subsection (a), (b), (c), (d), (e), (f), (g), (h), (i) shall not be applicable with respect to plants established or operations conducted under this part.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1391; amended Pub. L. 94-455, title XIX, §1905(b)(6)(E), Oct. 4, 1976, 90 Stat. 1823.)

PRIOR PROVISIONS

Provisions similar to those comprising subsecs. (a) to (i) of 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)	5216(a)(1).
(b)	5171.
(c)	5216(a)(3).
(d)	5174.
(e)	5552.
(f)	5553(a).
(g)	5555(b).
(h)	5556.
(i)	5601, 5607, 5608, 5686(b).