

prising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1976—Par. (3). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1964—Par. (2). Pub. L. 88-653 inserted “or (in the case of a concentrate which does not exceed 24 percent alcohol by volume) such concentrate is transferred to a bonded wine cellar for use in production of natural wine as provided in section 5382”.

EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-653 effective on first day of second month which begins more than 10 days after Oct. 13, 1964, see section 4 of Pub. L. 88-653, set out as a note under section 5383 of this title.

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.

§ 5512. Control of products after manufacture

**For applicability of all provisions of this chapter pertaining to distilled spirits and wines, including those requiring payment of tax, to volatile fruit-flavor concentrates sold, transported, or used in violation of law or regulations, see section 5001(a)(7).<sup>1</sup>**

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1392.)

REFERENCES IN TEXT

Section 5001(a)(7), referred to in text, was redesignated section 5001(a)(6) by Pub. L. 103-465, title I, §136(a), Dec. 8, 1994, 108 Stat. 4841.

PRIOR PROVISIONS

A prior section 5512, act Aug. 16, 1954, ch. 736, 68A Stat. 677, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

[PART III—REPEALED]

**[[§§ 5521 to 5523. Repealed. Pub. L. 96-39, title VIII, § 807(a)(50), July 26, 1979, 93 Stat. 288]**

Section 5521, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1392; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, related to establishment and operation of manufacturing bonded warehouses.

A prior section 5521, act Aug. 16, 1954, ch. 736, 68A Stat. 678, related to establishment and operation of manufacturing bonded warehouses, prior to the general revision of this chapter by Pub. L. 85-859.

Section 5522, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1393; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, related to withdrawal of distilled spirits to manufacturing bonded warehouses.

A prior section 5522, act Aug. 16, 1954, ch. 736, 68A Stat. 679, related to withdrawal of distilled spirits to manufacturing bonded warehouses, prior to general revision of this chapter by Pub. L. 85-859. See sections 5008(f)(2) and 5214(a) of this title.

Section 5523, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1394; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, made special provision for distilled spirits and wines rectified in manufacturing bonded warehouses.

A prior section 5523, act Aug. 16, 1954, ch. 736, 68A Stat. 679, made special provision for distilled spirits and wines rectified in manufacturing bonded ware-

<sup>1</sup> See References in Text note below.

houses, prior to general revision of this chapter by Pub. L. 85-859.

EFFECTIVE DATE OF REPEAL

Repeal effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as an Effective Date of 1979 Amendment note under section 5001 of this title.

**Subchapter I—Miscellaneous General Provisions**

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| <p>Sec.<br/>5551.<br/>5552.<br/><br/>5553.<br/>5554.<br/>5555.<br/>5556.<br/>5557.<br/><br/>5558.<br/>5559.<br/>5560.<br/>5561.<br/><br/>5562.</p> | <p>General provisions relating to bonds.<br/>Installation of meters, tanks, and other apparatus.<br/>Supervision of premises and operations.<br/>Pilot operations.<br/>Records, statements, and returns.<br/>Regulations.<br/>Officers and agents authorized to investigate, issue search warrants, and prosecute for violations.<br/>Authority of enforcement officers.<br/>Determinations.<br/>Other provisions applicable.<br/>Exemptions to meet the requirements of the national defense.<br/>Exemptions from certain requirements in cases of disaster.</p> |
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PRIOR PROVISIONS

A prior subchapter I consisted of sections 5551 to 5557, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

**§ 5551. General provisions relating to bonds**

**(a) Approval as condition to commencing business**

Except as provided under subsection (d), no individual, firm, partnership, corporation, or association, intending to commence or to continue the business of a distiller, warehouseman, processor, brewer, or winemaker, shall commence or continue the business of a distiller, warehouseman, processor, brewer, or winemaker until all bonds in respect of such a business, required by any provision of law, have been approved by the Secretary of the Treasury or the officer designated by him.

**(b) Disapproval**

The Secretary of the Treasury or any officer designated by him may disapprove any such bond or bonds if the individual, firm, partnership, or corporation, or association giving such bond or bonds, or owning, controlling, or actively participating in the management of the business of the individual, firm, partnership, corporation, or association giving such bond or bonds, shall have been previously convicted, in a court of competent jurisdiction, of—

(1) any fraudulent noncompliance with any provision of any law of the United States, if such provision related to internal revenue or customs taxation of distilled spirits, wines, or beer, or if such an offense shall have been compromised with the individual, firm, partnership, corporation, or association on payment of penalties or otherwise, or

(2) any felony under a law of any State, or the District of Columbia, or the United States, prohibiting the manufacture, sale, importation, or transportation of distilled spirits, wine, beer, or other intoxicating liquor.

**(c) Appeal from disapproval**

In case the disapproval is by an officer designated by the Secretary of the Treasury to approve or disapprove such bonds, the individual, firm, partnership, corporation, or association giving the bond may appeal from such disapproval to the Secretary of the Treasury or an officer designated by him to hear such appeals, and the disapproval of the bond by the Secretary of the Treasury or officer designated to hear such appeals shall be final.

**(d) Removal of bond requirements****(1) In general**

During any period to which subparagraph (A) of section 5061(d)(4) applies to a taxpayer (determined after application of subparagraph (B) thereof), such taxpayer shall not be required to furnish any bond covering operations or withdrawals of distilled spirits or wines for nonindustrial use or of beer.

**(2) Satisfaction of bond requirements**

Any taxpayer for any period described in paragraph (1) shall be treated as if sufficient bond has been furnished for purposes of covering operations and withdrawals of distilled spirits or wines for nonindustrial use or of beer for purposes of any requirements relating to bonds under this chapter.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1394; amended Pub. L. 94-455, title XIX, §§1905(c)(5), 1906(b)(13)(B), Oct. 4, 1976, 90 Stat. 1823, 1834; Pub. L. 96-39, title VIII, §807(a)(51), July 26, 1979, 93 Stat. 288; Pub. L. 114-113, div. Q, title III, §332(b)(1), Dec. 18, 2015, 129 Stat. 3105.)

## PRIOR PROVISIONS

A prior section 5551, act Aug. 16, 1954, ch. 736, 68A Stat. 680, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising subsec. (c) of this section were contained in prior section 5177(c), act Aug. 16, 1954, ch. 736, 68A Stat. 630, prior to the general revision of this chapter by Pub. L. 85-859.

## AMENDMENTS

2015—Subsec. (a). Pub. L. 114-113, §332(b)(1)(A), substituted “Except as provided under subsection (d), no individual” for “No individual”.

Subsec. (d). Pub. L. 114-113, §332(b)(1)(B), added subsec. (d).

1979—Subsec. (a). Pub. L. 96-39 substituted “warehouseman, processor” for “bonded warehouseman, recifier” in two places.

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(B), substituted “Secretary of the Treasury” for “Secretary”.

Subsec. (b). Pub. L. 94-455, §§1905(c)(5), 1906(b)(13)(B), substituted “Secretary of the Treasury” for “Secretary” in provisions preceding par. (1) and struck out “Territory, or” after “State,” in par. (2).

Subsec. (c). Pub. L. 94-455, §1906(b)(13)(B), substituted “Secretary of the Treasury” for “Secretary”.

## EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-113 applicable to any calendar quarters beginning more than 1 year after Dec. 18, 2015, see section 332(c) of Pub. L. 114-113, set out as a note under section 5061 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 1976 AMENDMENT

Amendment by section 1905(c)(5) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 of this title.

## 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.

**§ 5552. Installation of meters, tanks, and other apparatus**

The Secretary is authorized to require at distilled spirits plants, breweries, and at any other premises established pursuant to this chapter as in his judgment may be deemed advisable, the installation of meters, tanks, pipes, or any other apparatus for the purpose of protecting the revenue, and such meters, tanks, and pipes and all necessary labor incident thereto shall be at the expense of the person on whose premises the installation is required. Any such person refusing or neglecting to install such apparatus when so required by the Secretary shall not be permitted to conduct business on such premises.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1395; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## PRIOR PROVISIONS

A prior section 5552, act Aug. 16, 1954, ch. 736, 68A Stat. 680, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

For application to vinegar plants of provisions of prior section 5552 relating to installation of meters, tanks, and other apparatus, see also sections 5503 and 5505(e) of this title.

## AMENDMENTS

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

**§ 5553. Supervision of premises and operations****(a) Assignment of internal revenue officers**

The Secretary is authorized to assign to any premises established under the provisions of this chapter such number of internal revenue officers as may be deemed necessary.

**(b) Functions of internal revenue officer**

When used in this chapter, the term “internal revenue officer assigned to the premises” means the internal revenue officer assigned by the Secretary to duties at premises established and operated under the provisions of this chapter.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1395; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## PRIOR PROVISIONS

A prior section 5553, act Aug. 16, 1954, ch. 736, 68A Stat. 681, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

For application to vinegar plants of provisions of prior section 5553(a) relating to assignment of store-keeper-gaugers, see also section 5505(f) of this title.

## AMENDMENTS

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