

ers operations at such wine cellar shall be in lieu of any bond which would otherwise be required under section 5354 with respect to such wine cellar (other than supplemental bonds required under the second sentence of section 5354).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1349; amended Pub. L. 91-659, §4, Jan. 8, 1971, 84 Stat. 1966; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §805(c), July 26, 1979, 93 Stat. 276; Pub. L. 114-113, div. Q, title III, §332(b)(2)(A), Dec. 18, 2015, 129 Stat. 3105.)

PRIOR PROVISIONS

A prior section 5173, act Aug. 16, 1954, ch. 736, 68A Stat. 628, related to “distillery fixtures and equipment”, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5178(a)(1)(A), (2)(B)(C), (c)(1) and 5202(b) of this title.

Provisions similar to those comprising subsecs. (a), (b), (b)(1), (b)(1)(A) to (C), (b)(3), (c), (c)(1), (d) and (e)(1) 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)	5172, 5176(a), 5231, 5232(a), 5272(a), 5301-5303, 5304(a)(5), 5305, 5311(a)(3).
(b)	5176 (a), (d).
(b)(1)	5176(a), 5177(c).
(b)(1)(A)-(C)	5177(b)(1)-(3).
(b)(3)	5177(b)(4).
(c)	5232(a), 5302, 5303, 5306, 5331(a)(3).
(c)(1)	5232(a).
(d)	5272(a).
(e)(1)	5304(a)(5).

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 627, 629 to 631, 643, 650, 654, 655, 657, 662.

AMENDMENTS

2015—Subsec. (a)(1). Pub. L. 114-113, §332(b)(2)(A)(i), substituted “Except as provided under section 5551(d), no person” for “No person”.

Subsec. (a)(2). Pub. L. 114-113, §332(b)(2)(A)(ii), substituted “Except as provided under section 5551(d), no distilled spirits” for “No distilled spirits”.

1979—Pub. L. 96-39, among other changes, struck out provisions relating to liens on distillery property and the furnishing of indemnity bonds as methods of securing tax payments and inserted provisions relating to the one plant operations bond, which will cover the operations at a bonded wine cellar which is adjacent to the distilled spirits plant and operated by the same person.

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

1971—Subsec. (b)(1). Pub. L. 91-659, §4(b), extended exception clause in parenthetical by making reference to cl. (4) of this subsection.

Subsec. (b)(2). Pub. L. 91-659, §4(c), inserted reference to par. (4).

Subsec. (b)(4). Pub. L. 91-659, §4(a), added par. (4).

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 1971 AMENDMENT

Amendment by Pub. L. 91-659 effective on first day of first calendar month which begins more than 90 days

after Jan. 8, 1971, see section 6 of Pub. L. 91-659, set out as an Effective Date note under section 5066 of this title.

TRANSITIONAL RULES RELATING TO ALL-IN-BOND METHOD

Pub. L. 96-39, title VIII, §809(c), July 26, 1979, 93 Stat. 292, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “For purposes of section 5173 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to bonds), each person who intends to continue operation at a premises after December 31, 1979, shall be treated as intending to establish a distilled spirits plant on such premises on January 1, 1980.”

§ 5174. Repealed. Pub. L. 96-39, title VIII, § 807(a)(14), July 26, 1979, 93 Stat. 282]

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1352; amended Pub. L. 94-455, title XIX, §§1905(a)(14), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1820, 1834, related to withdrawal bonds.

A prior section 5174, act Aug. 16, 1954, ch. 736, 68A Stat. 630, related to “registry of stills”, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5179 and 5505(d) of this title.

Provisions similar to those comprising subsec. (a)(1) of section 5174, added by Pub. L. 85-859, title I, §201, Sept. 2, 1958, 725 Stat. 1352, relating to the withdrawal from bonded premises of distilled spirits on the furnishing of a bond by the proprietor of the bonded premises to secure payment of the tax on such spirits, were contained in prior sections 5176(b) and 5232(b), act Aug. 16, 1954, ch. 736, 68A Stat. 629, 643, prior to the 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.

§ 5175. Export bonds

(a) Requirements

No distilled spirits shall be withdrawn from bonded premises for exportation, or for transfer to a customs bonded warehouse, without payment of tax unless the exporter has furnished bond to cover such withdrawal under such regulations and conditions, and in such form and penal sum, as the Secretary may prescribe.

(b) Exception where proprietor withdraws spirits for exportation

In the case of distilled spirits withdrawn from bonded premises by the proprietor for exportation without payment of tax, the bond of such proprietor required to be furnished under paragraph (1) of section 5173(a) covering such premises shall cover such exportation, and subsection (a) shall not apply.

(c) Cancellation or credit of export bonds

The bonds given under subsection (a) shall be cancelled or credited and the bonds liable under subsection (b) credited if there is such proof of exportation as the Secretary may by regulations require.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1352; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-176, §3(b), Nov. 14, 1977, 91 Stat. 1365; Pub. L. 96-39, title VIII, §807(a)(15), July 26, 1979, 93 Stat. 282; Pub. L. 105-34, title XIV, §1412(a), Aug. 5, 1997, 111 Stat. 1046.)