

redistillation to the bonded premises of a distilled spirits plant authorized to produce distilled spirits.

(c) Redistillation of articles and residues

Articles, containing denatured distilled spirits, which were manufactured under the provisions of subchapter D or on the bonded premises of a distilled spirits plant, and the spirits residues of manufacturing processes related thereto, may be received, and the distilled spirits therein recovered by redistillation, on the bonded premises of a distilled spirits plant authorized to produce distilled spirits, under such regulations as the Secretary may prescribe.

(d) Denatured distilled spirits, articles, and residues

Distilled spirits recovered by the redistillation of denatured distilled spirits, or by the redistillation of the articles or residues described in subsection (c), may not be withdrawn from bonded premises except for industrial use or after denaturation thereof in the manner prescribed by law.

(e) Products of redistillation

All distilled spirits redistilled on bonded premises subsequent to production gauge shall be treated the same as if such spirits had been originally produced by the redistiller and all provisions of this chapter applicable to the original production of distilled spirits shall be applicable thereto. Any prior obligation as to taxes, liens, and bonds with respect to such distilled spirits shall be extinguished on redistillation. Nothing in this subsection shall be construed as affecting any provision of law relating to the labeling of distilled spirits or as limiting the authority of the Secretary to regulate the marking, branding, or identification of distilled spirits redistilled under this section.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1365; amended Pub. L. 89-44, title VIII, §805(d), (f)(8), (10), June 21, 1965, 79 Stat. 161, 162; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(31), July 26, 1979, 93 Stat. 286.)

PRIOR PROVISIONS

Provisions similar to those comprising subsecs. (a) and (d) 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)	5194(f), 5217(a), 5305, 5308.
(d)	5194(f).

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 635, 641, 657.

AMENDMENTS

1979—Subsec. (c). Pub. L. 96-39, §807(a)(31)(A), inserted “or on the bonded premises of a distilled spirits plant” after “subchapter D.”

Subsec. (e). Pub. L. 96-39, §807(a)(31)(B), struck out provisions relating to the treatment of the processing of distilled spirits, subsequent to production gauge, in the manufacture of vodka in the production facilities of a distilled spirits plant as a redistillation of the spirits for purposes of this subsection, subsection (a), and sections 5025(d) and 5215.

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

1965—Pub. L. 89-44, §805(f)(8), substituted “spirits, articles, and residues” for “spirits” in section catchline.

Subsec. (c). Pub. L. 89-44, §805(d), added subsec. (c). Former subsec. (c) redesignated (d).

Subsec. (d). Pub. L. 89-44, §805(d), (f)(10), redesignated subsec. (c) as (d), inserted “, articles, and residues” after “distilled spirits” in heading, and inserted “, or by the redistillation of the articles or residues described in subsection (c),” after “denatured distilled spirits” in text. Former subsec. (d) redesignated (e).

Subsec. (e). Pub. L. 89-11, §805(d), redesignated former subsec. (d) as (e).

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 1965 AMENDMENT

Amendment by Pub. L. 89-44 effective Oct. 1, 1965, see section 805(g)(2) of Pub. L. 89-44, set out as a note under section 5004 of this title.

SUBPART C—STORAGE

- Sec. 5231. Entry for deposit.
- 5232. Imported distilled spirits.
- [5233, 5234. Repealed.]
- 5235. Bottling of alcohol for industrial purposes.
- 5236. Discontinuance of storage facilities and transfer of distilled spirits.

AMENDMENTS

1979—Pub. L. 96-39, title VIII, §807(b)(6), July 26, 1979, 93 Stat. 290, substituted “Entry for deposit” for “Entry for deposit in storage” in item 5231 and struck out items 5233 “Bottling of distilled spirits in bond” and 5234 “Mingling and blending of distilled spirits”.

§ 5231. Entry for deposit

All distilled spirits entered for deposit on the bonded premises of a distilled spirits plant under section 5211 shall, under such regulations as the Secretary shall prescribe, be deposited in the facilities on the bonded premises designated in the entry for deposit.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1366; 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)(32), July 26, 1979, 93 Stat. 286.)

PRIOR PROVISIONS

A prior section 5231, act Aug. 16, 1954, ch. 736, 68A Stat. 643, related to authority to establish internal revenue bonded warehouses, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171(a), 5172, 5173(a), and 5178(a)(1)(A)(B), (3)(A)(B) of this title.

Provisions similar to those comprising this section were contained in prior section 5242(a), (b)(5), act Aug. 16, 1954, ch. 736, 68A Stat. 645, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pub. L. 96-39 struck out in section catchline “in storage” after “for deposit” and subsec. (a) catchline and in text substituted “on the bonded premises of a distilled spirits plant” for “in storage” and “in the facilities” for “in storage facilities” and repealed subsec. (b) which related to a cross reference to section 5006(a)(2) for provisions requiring that all distilled spirits entered for deposit be withdrawn within 20 years from date of original entry for deposit.

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