

so as to require breaking in order to gain access to the contents of such container. The preceding sentence shall not apply to containers of bulk distilled spirits.

(e) Penalty

For penalty for violation of this section, see section 5606.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1374; 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)(41), July 26, 1979, 93 Stat. 287; Pub. L. 98-369, div. A, title IV, §454(b), (c)(9), July 18, 1984, 98 Stat. 820, 821.)

PRIOR PROVISIONS

A prior section 5301, act Aug. 16, 1954, ch. 736, 68A Stat. 654, related to establishment of industrial alcohol plants, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171(a), (b)(1), 5172, 5173(a), (b) of this title.

Provisions similar to those comprising subsecs. (a), (c), and (d) of this section were contained in prior section 5214, act Aug. 16, 1954, ch. 736, 68A Stat. 639, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5302, act Aug. 16, 1954, ch. 736, 68A Stat. 645, related to the establishment of industrial alcohol warehouses, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171(a), (b)(1), 5172, 5173(a), (c), 5178(a)(3)(A), (B), 5201(a), and 5206(a) of this title.

A prior section 5303, act Aug. 16, 1954, ch. 736, 68A Stat. 655, related to establishment of industrial alcohol denaturing plants, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171(a), (b)(1), 5172, 5173(a), (c), 5178(a)(5), 5241, 5242, and 5273(b)(1), (2), (d) of this title.

A prior section 5304, act Aug. 16, 1954, ch. 736, 68A Stat. 655, related to alcohol permits, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171(b)(1), 5173(a), (e)(1), 5271(a) to (c), (e), (f), (h), and 5272(a) of this title.

A prior section 5305, act Aug. 16, 1954, ch. 736, 68A Stat. 657, related to regulations for establishing, bonding, and operations of plants and warehouses, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171, 5172, 5173(a), 5178(a)(1)(A), (5), 5201(a), (b), 5207(a), (c), (d), 5211, 5223(a), 5235, 5273(b)(1), (2), (d), 5275, and 5312(b) of this title.

A prior section 5306, act Aug. 16, 1954, ch. 736, 68A Stat. 657, related to exemption of industrial alcohol plants and warehouses from certain laws, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5025(d), (e)(1), 5173(c), 5201(a), (c), 5204(c), 5234(a)(1)(A), 5306, and 5312(c) of this title.

A prior section 5307, act Aug. 16, 1954, ch. 736, 68A Stat. 657, related to production, use, or sale of alcohol, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5178(a)(2)(A) and 5201(a) of this title.

A prior section 5308, act Aug. 16, 1954, ch. 736, 68A Stat. 657, related to transfer of alcohol to other plants or warehouses, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5212 and 5223(a) of this title.

A prior section 5309, act Aug. 16, 1954, ch. 736, 68A Stat. 658, related to withdrawal of fermented liquors to industrial alcohol plants, prior to the general revision of this chapter by Pub. L. 85-859. See section 5222(b) of this title.

A prior section 5310, act Aug. 16, 1954, ch. 736, 68A Stat. 658, related to withdrawal of alcohol free of tax, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5214(a), (a)(1) to (3), 5241, 5242, 5272(b), 5273(b)(1), (2), (d), and 5313 of this title.

AMENDMENTS

1984—Subsec. (c). Pub. L. 98-369, §454(c)(9), substituted “tax determination” for “stamping” in pars.

(1) and (3), and struck out “, if the liquor bottles are to be again stamped under the provisions of this chapter” after “by regulations prescribe” in provisions following par. (4).

Subsec. (d). Pub. L. 98-369, §454(b), added subsec. (d) and redesignated former subsec. (d) as (e).

1979—Subsec. (a)(1). Pub. L. 96-39 substituted “section 5002(a)(8)” for “section 5002(a)(6)”.

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

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 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

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.

PART III—MISCELLANEOUS PROVISIONS

Sec.

- 5311. Detention of containers.
- 5312. Production and use of distilled spirits for experimental research.
- 5313. Withdrawal of distilled spirits from customs custody free of tax for use of the United States.
- 5314. Special applicability of certain provisions.
- [5315. Repealed.]

AMENDMENTS

1976—Pub. L. 94-455, title XIX, §1905(b)(4), Oct. 4, 1976, 90 Stat. 1822, struck out item 5315 “Status of certain distilled spirits on July 1, 1959”.

§ 5311. Detention of containers

It shall be lawful for any internal revenue officer to detain any container, containing or supposed to contain, distilled spirits, wines, or beer, when he has reason to believe that the tax imposed by law on such distilled spirits, wines, or beer has not been paid or determined as required by law, or that such container is being removed in violation of law; and every such container may be held by him at a safe place until it shall be determined whether the property so detained is liable by law to be proceeded against for forfeiture; but such summary detention shall not continue in any case longer than 72 hours without process of law or intervention of the officer to whom such detention is to be reported.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1375.)

PRIOR PROVISIONS

A prior section 5311, act Aug. 16, 1954, ch. 736, 68A Stat. 658, related to importation of alcohol for industrial purposes, prior to the general revision of this chapter by Pub. L. 85-859. See section 5232 of this title.

Provisions similar to those comprising this section were contained in prior section 5211, act Aug. 16, 1954, ch. 736, 68A Stat. 638, prior to the general revision of this chapter by Pub. L. 85-859.

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.

§ 5312. Production and use of distilled spirits for experimental research

(a) Scientific institutions and colleges of learning

Under such regulations as the Secretary may prescribe and on the filing of such bonds and applications as he may require, any scientific university, college of learning, or institution of scientific research may produce, receive, blend, treat, test, and store distilled spirits, without payment of tax, for experimental or research use but not for consumption (other than organoleptic tests) or sale, in such quantities as may be reasonably necessary for such purposes.

(b) Experimental distilled spirits plants

Under such regulations as the Secretary may prescribe and on the filing of such bonds and applications as he may require, experimental distilled spirits plants may, at the discretion of the Secretary, be established and operated for specific and limited periods of time solely for experimentation in, or development of—

- (1) sources of materials from which distilled spirits may be produced;
- (2) processes by which distilled spirits may be produced or refined; or
- (3) industrial uses of distilled spirits.

(c) Authority to exempt

The Secretary may by regulations provide for the waiver of any provision of this chapter (other than this section) to the extent he deems necessary to effectuate the purposes of this section, except that he may not waive the payment of any tax on distilled spirits removed from any such university, college, institution, or plant.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1375; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5312, act Aug. 16, 1954, ch. 736, 68A Stat. 659, made a cross reference to remission and refund of tax on alcohol for loss or leakage, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising 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)	5215.
(b)	5305.
(c)	5215, 5306.

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 640, 657.

AMENDMENTS

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

§ 5313. Withdrawal of distilled spirits from customs custody free of tax for use of the United States

Distilled spirits may be withdrawn free of tax from customs custody by the United States or any governmental agency thereof for its own use for nonbeverage purposes, under such regulations as may be prescribed by the Secretary.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1375; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5313, act Aug. 16, 1954, ch. 736, 68A Stat. 659, related to powers and duties of persons enforcing provisions respecting industrial alcohol plants, bonded warehouses, and denaturing plants, prior to the general revision of this chapter by Pub. L. 85-859. See section 5275 of this title.

Provisions similar to those comprising this section were contained in prior section 5310(b), act Aug. 16, 1954, ch. 736, 68A Stat. 658, 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”.

§ 5314. Special applicability of certain provisions

(a) Puerto Rico

(1) Applicability

The provisions of this subsection shall not apply to the Commonwealth of Puerto Rico unless the Legislative Assembly of the Commonwealth of Puerto Rico expressly consents thereto in the manner prescribed in the constitution of the Commonwealth of Puerto Rico, for the enactment of a law.

(2) In general

Distilled spirits for the purposes authorized in section 5214(a)(2) and (3), denatured distilled spirits, and articles, as described in this paragraph, produced or manufactured in Puerto Rico, may be brought into the United States free of any tax imposed by section 5001(a)(10)¹ or 7652(a)(1) for disposal under the same conditions as like spirits, denatured spirits, and articles, produced or manufactured in the United States; and the provisions of this chapter and regulations promulgated thereunder (and all other provisions of the internal revenue laws applicable to the enforcement thereof, including the penalties of special application thereto) relating to the production, bonded warehousing, and denaturation of distilled spirits, to the withdrawal of distilled spirits or denatured distilled spirits, and to the manufacture of articles from denatured distilled spirits, shall, insofar as applicable, extend to and apply in Puerto Rico in respect of—

(A) distilled spirits for shipment to the United States for the purposes authorized in section 5214(a)(2) and (3);

(B) distilled spirits for denaturation;

(C) denatured distilled spirits for shipment to the United States;

(D) denatured distilled spirits for use in the manufacture of articles for shipment to the United States; and

(E) articles, manufactured from denatured distilled spirits, for shipment to the United States.

(3) Withdrawals authorized by Puerto Rico

Distilled spirits (including denatured distilled spirits) may be withdrawn from the bonded premises of a distilled spirits plant in Puerto Rico pursuant to authorization issued under the laws of the Commonwealth of Puerto Rico; such spirits so withdrawn, and products containing such spirits so withdrawn,

¹ See References in Text note below.