

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 Repealed.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.)

PRIOR PROVISIONS

A prior section 5175, act Aug. 16, 1954, ch. 736, 68A Stat. 628, related to “notice of business of distiller”, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171(a), (c) and 5172 of this title.

Provisions similar to those comprising this section were contained in a prior section 5247(a), act Aug. 16, 1954, ch. 736, 68A Stat. 647, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1997—Subsec. (c). Pub. L. 105-34 substituted “if there is such proof of exportation as the Secretary may by regulations require.” for “on the submission of such evidence, records, and certification indicating exportation as the Secretary may by regulations prescribe.”

1979—Subsec. (a). Pub. L. 96-39, § 807(a)(15)(A), struck out “for storage therein pending exportation” after “customs bonded warehouse”.

Subsec. (b). Pub. L. 96-39, § 807(a)(15)(B), substituted “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” for “for exportation without payment of tax on application of the proprietor of bonded premises, the bond of such proprietor covering such bonded premises shall cover such exportation and subsection (a) shall not be applicable”.

1977—Subsec. (a). Pub. L. 95-176 required export bonds for withdrawals from bonded premises, without payment of tax, for transfer to a customs bonded warehouse for storage therein pending exportation.

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

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title XIV, § 1412(b), Aug. 5, 1997, 111 Stat. 1046, provided that: “The amendment made by subsection (a) [amending this section] shall take effect