

Provisions similar to those comprising this section were contained in prior sections 5303, 5310(a) and 5331(a)(1), (2), act Aug. 16, 1954, ch. 736, 68A Stat. 655, 658, 661, 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”.

**§ 5243. Sale of abandoned spirits for denaturation without collection of tax**

Notwithstanding any other provision of law, any distilled spirits abandoned to the United States may be sold, in such cases as the Secretary may by regulation provide, to the proprietor of any distilled spirits plant for denaturation, or redistillation and denaturation, without the payment of the internal revenue tax thereon.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1370; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5243, acts Aug. 16, 1954, ch. 736, 68A Stat. 645; Sept. 2, 1958, Pub. L. 85-859, §206(c), 72 Stat. 1431, related to bottling of distilled spirits in bond, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171, 5172, 5175, 5178(a)(3)(C), (4)(A), 5202(g), 5206(c), 5214(a)(4), and 5233(a) to (c), (e)(1) of this title and section 121 of Title 27, Intoxicating Liquors.

Provisions similar to those comprising this section were contained in prior section 5333, act Aug. 16, 1954, ch. 736, 68A Stat. 662, 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”.

**§ 5244. Cross references**

- (1) For provisions authorizing the withdrawal from the bonded premises of a distilled spirits plant of denatured distilled spirits, see section 5214(a)(1).
- (2) For provisions requiring a permit to procure specially denatured distilled spirits, see section 5271.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1370.)

PRIOR PROVISIONS

A prior section 5244, act Aug. 16, 1954, ch. 736, 68A Stat. 647, related to withdrawal of spirits from bonded warehouse on determination of tax, prior to the general revision of this chapter by Pub. L. 85-859. See section 5213 of this title.

[PART III—REPEALED]

**[[§ 5251, 5252. Repealed. Pub. L. 96-39, title VIII, § 807(a)(38), July 26, 1979, 93 Stat. 286]**

Section 5251, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1370; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, required proprietors of distilled spirits plants to give notice of their intention to rectify or compound any distilled spirits or wines.

A prior section 5251, act Aug. 16, 1954, ch. 736, 68A Stat. 649, made a cross reference provision to “blending of beverage brandies in internal revenue bonded warehouses”, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising section 5251 of this title were contained in prior section 5282(a), act

Aug. 16, 1954, ch. 736, 68A Stat. 651, prior to the general revision of this chapter by Pub. L. 85-859.

Section 5252, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1370, set out cross references to other sections with regard to the regulation of operations.

A prior section 5252, act Aug. 16, 1954, ch. 736, 68A Stat. 649, related to “discontinuance of warehouse and transfer of merchandise”, prior to the general revision of this chapter by Pub. L. 85-859. See section 5236 of this title.

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 D—Industrial Use of Distilled Spirits**

Sec.	
5271.	Permits.
5272.	Bonds.
5273.	Sale, use, and recovery of denatured distilled spirits.
5274.	Applicability of other laws.
5275.	Records and reports.
5276.	Occupational tax. <sup>1</sup>

PRIOR PROVISIONS

A prior subchapter D, Rectifying Plants, consisted of part I, Establishment, and part II, Operation, and comprised sections 5271 to 5275 and 5281 to 5285, respectively, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

1987—Pub. L. 100-203, title X, §10512(e)(2), Dec. 22, 1987, 101 Stat. 1330-449, added item 5276.

**§ 5271. Permits**

**(a) Requirements**

No person shall—

- (1) procure or use distilled spirits free of tax under the provisions of section 5214(a)(2) or (3); or
- (2) procure, deal in, or use specially denatured distilled spirits; or
- (3) recover specially or completely denatured distilled spirits, until he has filed an application with and received a permit to do so from the Secretary.

**(b) Form of application and permit**

- (1) The application required by subsection (a) shall be in such form, shall be submitted at such times, and shall contain such information, as the Secretary shall by regulations prescribe.
- (2) Permits under this section shall, under such regulations as the Secretary shall prescribe, designate and limit the acts which are permitted, and the place where and time when such acts may be performed. Such permits shall be issued in such form and under such conditions as the Secretary may by regulations prescribe.

**(c) Disapproval of application**

Any application submitted under this section may be disapproved and the permit denied if the Secretary, after notice and opportunity for hearing, finds that—

- (1) in case of an application to withdraw and use distilled spirits free of tax, the applicant is

<sup>1</sup> Section repealed by Pub. L. 109-59 without corresponding amendment of subchapter analysis.