

which begins more than 90 days after the date of the enactment of this Act [Jan. 8, 1971].”

**§ 5067. Reduced rates not allowed for smuggled or illegally produced beer, wine, or spirits**

In the case of beer, wine, or distilled spirits that are smuggled into the United States or produced other than as authorized by this chapter—

- (1) the rates of tax under paragraphs (1)(A)(i) and (2) of section 5051(a) shall not apply in the case of any such beer,
- (2) the credit under section 5041(c) shall not apply in the case of any such wine, and
- (3) the rates of tax under section 5001(c) shall not apply in the case of any such distilled spirits.

(Added Pub. L. 116–260, div. EE, title I, §108(a), Dec. 27, 2020, 134 Stat. 3049.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5067 was renumbered section 5068 of this title.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE**

Pub. L. 116–260, div. EE, title I, §108(c), Dec. 27, 2020, 134 Stat. 3049, provided that: “The amendments made by this section [enacting this section and transferring former section 5067 of this title to section 5068 of this title] shall apply to beer, wine, or distilled spirits, as the case may be, produced after the date of the enactment of this Act [Dec. 27, 2020].”

**§ 5068. Cross reference**

**For general administrative provisions applicable to the assessment, collection, refund, etc., of taxes, see subtitle F.**

(Added Pub. L. 85–859, title II, §201, Sept. 2, 1958, 72 Stat. 1338, §5066; renumbered §5067, Pub. L. 91–659, §3(a), Jan. 8, 1971, 84 Stat. 1965; renumbered §5068, Pub. L. 116–260, div. EE, title I, §108(a), Dec. 27, 2020, 134 Stat. 3049.)

**Editorial Notes**

**PRIOR PROVISIONS**

Provisions similar to those comprising this section were contained in former section 5065, act Aug. 16, 1954, ch. 736, 68A Stat. 615, prior to the general revision of this chapter by Pub. L. 85–859.

A prior section 5081, added Pub. L. 100–203, title X, §10512(a)(1)(A), Dec. 22, 1987, 101 Stat. 1330–447; amended Pub. L. 100–647, title VI, §6106(a), (b), Nov. 10, 1988, 102 Stat. 3712, related to tax on proprietors of distilled spirits plants, bonded wine cellars, etc., prior to repeal by Pub. L. 109–59, title XI, §11125(a)(1)(A), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5081, added Pub. L. 85–859, title II, §201, Sept. 2, 1958, 72 Stat. 1338, imposed a tax on rectifiers of distilled spirits or wines, prior to repeal by Pub. L. 96–39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5081, act Aug. 16, 1954, ch. 736, 68A Stat. 615, imposed a tax on rectifiers of distilled spirits or wines, prior to the general revision of this chapter by Pub. L. 85–859.

A prior section 5082, added Pub. L. 85–859, title II, §201, Sept. 2, 1958, 72 Stat. 1338, defined “rectifier”, prior to repeal by Pub. L. 96–39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5082, act Aug. 16, 1954, ch. 736, 68A Stat. 616, defined “rectifier”, prior to the general revision of this chapter by Pub. L. 85–859.

A prior section 5083, added Pub. L. 85–859, title II, §201, Sept. 2, 1958, 72 Stat. 1338; amended Pub. L. 89–44, title VIII, §805(f)(7), June 21, 1965, 79 Stat. 161, enumerated source authority for certain exemptions from tax under sections 5021 and 5081 of this title, prior to repeal by Pub. L. 96–39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5083, act Aug. 16, 1954, ch. 736, 68A Stat. 616, enumerated source authority for certain exemptions from tax under sections 5021 and 5081 of this title, prior to the general revision of this chapter by Pub. L. 85–859.

A prior section 5084, added Pub. L. 85–859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, made cross references to other provisions relating to rectification, prior to repeal by Pub. L. 96–39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5084, act Aug. 16, 1954, ch. 736, 68A Stat. 616, made cross references to other provisions relating to rectification, prior to the general revision of this chapter by Pub. L. 85–859.

A prior section 5091, added Pub. L. 85–859, title II, §201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 100–203, title X, §10512(a)(2), Dec. 22, 1987, 101 Stat. 1330–448, related to imposition of tax on brewers, prior to repeal by Pub. L. 109–59, title XI, §11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5091, act Aug. 16, 1954, ch. 736, 68A Stat. 616, related to imposition of tax on brewers, prior to the general revision of this chapter by Pub. L. 85–859.

A prior section 5092, added Pub. L. 85–859, title II, §201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 95–458, §2(b)(3), Oct. 14, 1978, 92 Stat. 1256, defined “brewer”, prior to repeal by Pub. L. 109–59, title XI, §11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5092, act Aug. 16, 1954, ch. 736, 68A Stat. 617, defined “brewer”, prior to the general revision of this chapter by Pub. L. 85–859.

A prior section 5093, added Pub. L. 85–859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, set out cross references, prior to repeal by Pub. L. 109–59, title XI, §11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5093, act Aug. 16, 1954, ch. 736, 68A Stat. 617, set out cross references, prior to the general revision of this chapter by Pub. L. 85–859.

**PART II—MISCELLANEOUS PROVISIONS**

**Subpart**

- |    |  |
|----|--|
| A. | Manufacturers of stills.                               |
| B. | Nonbeverage domestic drawback claimants.               |
| C. | Recordkeeping and registration by dealers <sup>1</sup> |
| D. | Other provisions.                                      |

**Editorial Notes**

**PRIOR PROVISIONS**

A prior part II, consisting of subparts A to G, related to occupational tax, prior to the general revision of this chapter by Pub. L. 85–859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

**AMENDMENTS**

2018—Pub. L. 115–141, div. U, title IV, §401(a)(241), Mar. 23, 2018, 132 Stat. 1195, substituted “Recordkeeping and registration by dealers” for “Recordkeeping by dealers.” in item for subpart C.

<sup>1</sup> So in original. Probably should be followed by a period.