

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 5173, act Aug. 16, 1954, ch. 736, 68A Stat. 628, related to “distillery fixtures and equipment”, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5178(a)(1)(A), (2)(B)(C), (c)(1) and 5202(b) of this title.

Provisions similar to those comprising subsecs. (a), (b), (b)(1), (b)(1)(A) to (C), (b)(3), (c), (c)(1), (d) and (e)(1) 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) .....	5172, 5176(a), 5231, 5232(a), 5272(a), 5301-5303, 5304(a)(5), 5305, 5311(a)(3).
(b) .....	5176 (a), (d).
(b)(1) .....	5176(a), 5177(c).
(b)(1)(A)-(C) .....	5177(b)(1)-(3).
(b)(3) .....	5177(b)(4).
(c) .....	5232(a), 5302, 5303, 5306, 5331(a)(3).
(c)(1) .....	5232(a).
(d) .....	5272(a).
(e)(1) .....	5304(a)(5).

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 627, 629 to 631, 643, 650, 654, 655, 657, 662.

**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).

**Statutory Notes and Related Subsidiaries**

**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, 72 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.

**Statutory Notes and Related Subsidiaries**

**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.)

**Editorial Notes**

**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.

#### Statutory Notes and Related Subsidiaries

##### 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 on the 1st day of the 1st calendar quarter that begins at least 180 days after the date of the enactment of this Act [Aug. 5, 1997].”

##### 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 1977 AMENDMENT

Amendment by Pub. L. 95-176 effective on first day of first calendar month beginning more than 90 days after Nov. 14, 1977, see section 7 of Pub. L. 95-176, set out as a note under section 5003 of this title.

##### CONTINUATION OF DISTILLER'S NOTICE AND BOND

Pub. L. 85-859, title II, §210(f), Sept. 2, 1958, 72 Stat. 1436, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “Notwithstanding any provision of section 5175 or 5176(a) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], the Secretary of the Treasury or his delegate may waive, as to registered distillers or registered fruit distillers qualified to operate under bond on April 30, 1959, requirements for filing notice and executing new bond on May 1, 1959, if the distiller and the surety have executed consent to continuation of the terms of the existing bond to cover operations from May 1, 1959, to June 30, 1959, both dates inclusive. Nothing in this subsection shall be construed as limiting the authority of the Secretary of the Treasury or his delegate under section 5176(b) or (c) of the Internal Revenue Code of 1986.”

#### § 5176. New or renewed bonds

##### (a) General

New bonds shall be required under sections 5173 and 5175 in case of insolvency or removal of any surety, and may, at the discretion of the Secretary, be required in any other contingency affecting the validity or impairing the efficiency of such bond.

##### (b) Bonds

If the proprietor of a distilled spirits plant fails or refuses to furnish a bond required under paragraph (1) of section 5173(a) or to renew the same, and neglects to immediately withdraw the spirits and pay the tax thereon, the Secretary shall proceed to collect the tax.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1353; 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)(16), July 26, 1979, 93 Stat. 282.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 5176(c), act Aug. 16, 1954, ch. 736, 68A Stat. 629, consisted of provisions similar to those comprising subsec. (a) of this section, prior to the general revision of this chapter by Pub. L. 85-859.

Prior section 5176(a), (b), (d), (e), related to distiller's bond: form and approval; additional bond; exemption from survey requirements; and cross references, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5173(a), (b), 5174(a)(1) and 5177 of this title.

Provisions similar to those comprising this section were contained in prior section 5232(c), act Aug. 16, 1954, ch. 736, 68A Stat. 643, prior to the general revision of this chapter by Pub. L. 85-859.

##### AMENDMENTS

1979—Subsec. (a). Pub. L. 96-39, §807(a)(16)(A), struck out “, 5174,” after “sections 5173”.

Subsec. (b). Pub. L. 96-39, §807(a)(16)(A), substituted reference to paragraph (1) of section 5173(a) for reference to section 5173(c) and struck out provisions relating to failure or refusal of the proprietor of a distilled spirits plant to withdraw any spirits from storage on bonded premises before the expiration of the time limited on the bond and pay the tax thereon.

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

#### Statutory Notes and Related Subsidiaries

##### 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.

##### CONTINUATION OF DISTILLER'S NOTICE AND BOND

Authority to waive requirements for filing notice and executing new bond on May 1, 1959, if distiller and surety have executed consent to continuation of the terms of existing bond to cover operations from May 1, 1959 to June 30, 1959, see section 210(f) of Pub. L. 85-859, set out as a note under section 5175 of this title.

#### § 5177. Other provisions relating to bonds

##### (a) General provisions relating to bonds

The provisions of section 5551 shall be applicable to the bonds required by or given under sections 5173 and 5175.

##### (b) Cross references

(1) For deposit of United States bonds or notes in lieu of sureties, see section 9303 of title 31, United States Code.

(2) For penalty and forfeiture for failure or refusal to give bond, or for giving false, forged, or fraudulent bond, or carrying on the business of a distiller without giving bond, see sections 5601(a)(4), 5601(a)(5), 5601(b), and 5615(3).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1353; amended Pub. L. 94-455, title XIX,