

the quantity of such low wines used in the manufacture of vinegar, the quantity of vinegar produced, the quantity of vinegar removed from the premises, and such other information as may by regulations be required. Such records, and a copy of such reports, shall be preserved as regulations shall prescribe, and shall be kept available for inspection by any internal revenue officer during business hours.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1391; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**Editorial Notes**

**PRIOR PROVISIONS**

Provisions similar to those comprising subsecs. (a) and (b) of this section were contained in prior section 5216(a)(1)(2), act Aug. 16, 1954, ch. 736, 68A Stat. 640, prior to the general revision of this chapter by Pub. L. 85-859.

**AMENDMENTS**

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

**§ 5505. Applicability of provisions of this chapter**

**(a) Tax**

The taxes imposed by subchapter A shall be applicable to any distilled spirits produced in violation of section 5501 or removed in violation of section 5504(b).

**(b) Prohibited premises**

Plants established under this part shall not be located on any premises where distilling is prohibited under section 5601(a)(6).

**(c) Entry and examination of premises**

The provisions of section 5203(b), (c), and (d), relating to right of entry and examination, furnishing facilities and assistance, and authority to break up grounds or walls, shall be applicable to all premises established under this part, and to all proprietors thereof, and their workmen or other persons employed by them.

**(d) Registration of stills**

Stills on the premises of plants established under this part shall be registered as provided in section 5179.

**(e) Installation of meters, tanks, and other apparatus**

The provisions of section 5552 relating to the installation of meters, tanks, and other apparatus shall be applicable to plants established under this part.

**(f) Assignment of internal revenue officers**

The provisions of section 5553(a) relating to the assignment of internal revenue officers shall be applicable to plants established under this part.

**(g) Authority to waive records, statements, and returns**

The provisions of section 5555(b) relating to the authority of the Secretary to waive records, statements, and returns shall be applicable to records, statements, or returns required by this part.

**(h) Regulations**

The provisions of section 5556 relating to the prescribing of regulations shall be applicable to this part.

**(i) Penalties**

The penalties and forfeitures provided in sections 5601(a)(1), (6), and (12), 5603, 5615(1) and (4), 5686, and 5687 shall be applicable to this part.

**(j) Other provisions**

This chapter (other than this part and the provisions referred to in subsection (a), (b), (c), (d), (e), (f), (g), (h), (i) shall not be applicable with respect to plants established or operations conducted under this part.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1391; amended Pub. L. 94-455, title XIX, §1905(b)(6)(E), Oct. 4, 1976, 90 Stat. 1823.)

**Editorial Notes**

**PRIOR PROVISIONS**

Provisions similar to those comprising subsecs. (a) to (i) 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) .....	5216(a)(1).
(b) .....	5171.
(c) .....	5216(a)(3).
(d) .....	5174.
(e) .....	5552.
(f) .....	5553(a).
(g) .....	5555(b).
(h) .....	5556.
(i) .....	5601, 5607, 5608, 5686(b).

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 627, 630, 640, 680, 681, 683-685, 700.

**AMENDMENTS**

1976—Subsec. (i). Pub. L. 94-455 struck out “5601(b)(1),” after “5601(a)(1), (6), and (12),”.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 1976 AMENDMENT**

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 of this title.

**PART II—VOLATILE FRUIT-FLAVOR CONCENTRATE PLANTS**

**Sec.**

- 5511. Establishment and operation.
- 5512. Control of products after manufacture.

**Editorial Notes**

**PRIOR PROVISIONS**

A prior part II consisted of sections 5511 and 5512, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

**§ 5511. Establishment and operation**

This chapter (other than sections 5178(a)(2)(C), 5179, 5203(b), (c), and (d), and 5552) shall not be applicable with respect to the manufacture, by any process which includes evaporations from the mash or juice of any fruit, of any volatile fruit-flavor concentrate if—

- (1) such concentrate, and the mash or juice from which it is produced, contains no more