

Subpart O—Losses

DISTILLED SPIRITS

- 252.301 Loss of distilled spirits in transit.
- 252.302 Notice to exporter.
- 252.303 Filing of claims.
- 252.304 Action on claim.

SPECIALLY DENATURED SPIRITS

- 252.310 Loss of specially denatured spirits in transit.

WINE

- 252.315 Loss of wine in transit.
- 252.316 Notice to exporter.
- 252.317 Filing of claims.
- 252.318 Action on claim.

BEER AND BEER CONCENTRATE

- 252.320 Loss of beer and beer concentrate in transit.
- 252.321 Tax assessed on loss not accounted for.

Subpart P—Action on Claims

- 252.331 Claims supported by bond, Form 2738.
- 252.332 Claim against bond.
- 252.333 Where no bond is filed.
- 252.334 Credit allowance.
- 252.335 Disallowance of claim.

AUTHORITY: 5 U.S.C. 552(a); 19 U.S.C. 81c, 1202; 26 U.S.C. 5001, 5007, 5008, 5041, 5051, 5054, 5061, 5111, 5112, 5114, 5121, 5122, 5124, 5201, 5205, 5207, 5232, 5273, 5301, 5313, 5555, 6302, 7805; 27 U.S.C. 203, 205; 44 U.S.C. 3504(h).

SOURCE: 25 FR 5734, June 23, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

Subpart A—Scope

§ 252.1 General.

The regulations in this part relate to exportation, lading for use on vessels and aircraft, and the transfer to a foreign-trade zone or a manufacturing bonded warehouse, class 6, of distilled spirits (including specially denatured spirits), beer, and wine, and in the case of distilled spirits and wine only, transfer to a customs bonded warehouse as provided for in 26 U.S.C. 5066 and 5362, whether without payment of tax, free of tax, or with benefit of drawback, and includes requirements with respect to removal, shipment, lading, deposit, evidence of exportation, losses, claims, and bonds.

[T.D. ATF-88, 46 FR 39814, Aug. 5, 1981]

§ 252.2 Forms prescribed.

(a) The Director is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part.

(b) Requests for forms should be mailed to the ATF Distribution Center, 7943 Angus Court, Springfield, Virginia 22153.

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[T.D. ATF-92, 46 FR 46921, Sept. 23, 1981, as amended by T.D. ATF-249, 52 FR 5963, Feb. 27, 1987; T.D. ATF-372, 61 FR 20725, May 8, 1996]

§ 252.3 Related regulations.

Regulations relating to this part are listed below:

- 19 CFR Chapter I—Customs Regulations
- 27 CFR Part 1—Basic Permit Requirements Under the Federal Alcohol Administration Act
- 27 CFR Part 4—Labeling and Advertising of Wine
- 27 CFR Part 19—Distilled Spirits Plants
- 27 CFR Part 21—Formulas for Denatured Alcohol and Rum
- 27 CFR Part 24—Wine
- 27 CFR Part 25—Beer
- 27 CFR Part 30—Gauging Manual
- 27 CFR Part 194—Liquor Dealers
- 31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety of Sureties on Penal Bonds

[T.D. ATF-224, 51 FR 7698, Mar. 5, 1986; as amended by T.D. ATF-299, 55 FR 25033, June 19, 1990]

Subpart B—Definitions

§ 252.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude things not