

U.S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 54-6

October 20, 1954

New Wine Regulations

Proprietors of bonded wineries, bonded wine storerooms, bonded field warehouses; and others concerned:

1. New regulations concerning the production, treatment and removal of wine have been prepared to implement the provisions of the Internal Revenue Code of 1954. The new regulations will be published as a notice of proposed rule-making in the Federal Register within the next few weeks.
2. The new regulations will be known as Part 240 (Wine), Title 26, of the Code of Federal Regulations. Drafts of the proposed regulations will be furnished prior to publication to trade associations whose membership consists primarily of proprietors of bonded wineries, bonded wine storerooms and bonded field warehouses. The supply will not be sufficient to furnish a copy to each proprietor, but copies will be available for examination in offices of Assistant Regional Commissioners, Alcohol and Tobacco Tax.
3. This procedure will enable interested persons to study the new regulations in advance of their publication as a notice of proposed rule-making. This is particularly desirable since the notice will be published with a 15-day period for the filing of comments instead of the usual 30-day period; the shorter period was adopted to insure that the final regulations can be published as soon as possible to permit proprietors to become familiar with the new regulations and to be prepared to conform therewith on January 1, 1955.
4. Detailed instructions as to actions necessary on the part of proprietors of bonded wineries, bonded wine storerooms and bonded field warehouses to conform to the provisions of the new law and regulations will be provided at a later date, either from the National Office or from the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.
5. Inquiries in regard to this industry circular should refer to the number thereof and to the symbols O:AT:PP.


Dwight E. Avis,
Director, Alcohol and Tobacco Tax Division.

IRS-4017