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26 U.S.C.

Sec. 5055 Drawback of tax.

On the exportation of beer, brewed or produced in the United States, the brewer thereof shall be allowed a drawback equal in amount to the tax paid on such beer if there is such proof of exportation as the Secretary may by regulations require. For the purpose of this section, exportation shall include delivery for use as supplies on the vessels and aircraft described in section 309 of the Tariff Act of 1930, as amended (19 U.S.C. 1309).

(Added Pub. L. 85-859, title II, Sec. 201, Sept. 2, 1958, 72 Stat. 1335; amended Pub. L. 94-455, title XIX, Sec. 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 105-34, title XIV, Sec. 1420(a), Aug. 5, 1997, 111 Stat. 1049.)

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Sec. 28.221 General.

Beer brewed or produced in the United States and on which the internal revenue tax has been paid may, subject to this part, be:

(a) Exported;

(b) Delivered for use as supplies on the vessels and aircraft described in Sec. 28.21;

or

(c) Transferred to and deposited in a foreign-trade zone for exportation or for storage pending exportation.

Claim for drawback of taxes found to have been paid may be filed only by the producing brewer or his duly authorized agent. On receipt by the appropriate TTB officer of required evidence of such exportation, delivery for use, or transfer, there shall be allowed a drawback equal in amount to the tax found to have been paid on such beer.

(46 Stat. 690, as amended, 48 Stat. 999, as amended, 72 Stat. 1335; 19 U.S.C. 1309, 81c, 26 U.S.C. 5055)

[25 FR 5734, June 23, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975. Redesignated and amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

Sec. 28.222 Claim, Form 1582-B (5130.6).

Claim for allowance of drawback of internal revenue taxes on beer brewed or produced in the United States shall be prepared on Form 1582-B (5130.6), in quadruplicate, as required by this part. Each Form 1582-B (5130.6) shall be given, by the person initiating the form, a serial number beginning with "1" for the first day of January of each year and running consecutively thereafter to December 31, inclusive.

(72 Stat. 1335; 26 U.S.C. 5055)

Sec. 28.225 Removals of beer by brewer.

Where a brewer removes taxpaid beer from the brewery or from its place of storage elsewhere for exportation, for lading for use as supplies on vessels or aircraft, or for deposit in a foreign-trade zone, he shall execute the notice and claim on Form 1582-B (5130.6). On removal of the beer for shipment the brewer shall file one copy of Form 1582-B with the appropriate TTB officer, retain one copy for his files, and immediately forward the original and one copy of the form:

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(a) In case of shipments for export or for use as supplies on vessels or aircraft, to the district director of customs at the port of export; or

(b) In the case of shipments to the armed services of the United States for export, to the commanding or supply officer to whom the shipment is consigned; or

(c) In the case of shipments to a foreign-trade zone, to the customs officer in charge of the zone.

(46 Stat. 690, as amended, 48 Stat. 999, as amended, 72 Stat. 1335; 19 U.S.C. 1309, 81c, 26 U.S.C. 5055)

[25 FR 5734, June 23, 1960, as amended by T.D. 7006, 34 FR 2251, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. TTB-85, 69 FR 3834, Jan. 27, 2004]

Sec. 28.226 Removals of beer by agent on behalf of brewer.

Where proper power of attorney authorizing an agent to execute a claim on behalf of the brewer has been filed with the appropriate TTB officer, such agent may, for any of the purposes authorized in Sec. 28.221, remove taxpaid beer from the brewery where produced or from its place of storage elsewhere, and execute the notice and claim on Form 1582-B (5130.6) on behalf of the brewer. On removal of the beer, such agent shall dispose of Form 1582-B in accordance with the applicable procedure set forth in Sec. 28.225.

(46 Stat. 690, as amended, 48 Stat. 999, as amended, 72 Stat. 1335; 19 U.S.C. 1309, 81c, 26 U.S.C. 5055)

[25 FR 5734, June 23, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975. Redesignated and amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

Sec. 28.227 Removals of beer by persons other than the brewer or agent of the brewer.

Where there is a removal of taxpaid beer by a person other than the brewer or the agent of the brewer for any of the purposes authorized in Sec. 28.221, such person shall execute the notice, only, on Form 1582-B (5130.6). Where the removal consists of the products of more than one brewer, separate Forms 1582-B shall be prepared for the products of each brewer. On removal of the beer for shipment such person shall forward two copies of Form 1582-B (5130.6) to the producing brewer, and immediately forward the original and one copy of the form as prescribed in Sec. 28.225(a), (b), or (c), as the case may be. On receipt of the two copies of Form 1582-B (5130.6) from the exporter, the brewer shall, if he wishes to claim drawback on the beer covered thereby, execute

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the claim for drawback on both copies of the form, file one copy of the claim with the appropriate TTB officer, and retain the remaining copy for his files.

(46 Stat. 690, as amended, 48 Stat. 999, as amended, 72 Stat. 1335; 19 U.S.C. 1309, 81c, 26 U.S.C. 5055)

[25 FR 5734, June 23, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975. Redesignated and amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]