

spirits plant qualified under subpart D of this part. A proprietor of an alcohol fuel plant may also transfer spirits in bond from the alcohol fuel plant to a distilled spirits plant qualified under subpart D of this part. The following conditions apply to such transfers:

(a) Bulk conveyances in which spirits are transferred must be secured with locks, seals, or other devices in accordance with § 19.441;

(b) It is not necessary to render the spirits unfit for beverage use prior to the transfer;

(c) The transferred spirits may not be withdrawn, used, sold, or disposed of for other than fuel use;

(d) An alcohol fuel plant proprietor transferring spirits filled into portable containers to the bonded premises of a distilled spirits plant must mark the containers as required by § 19.752(b);

(e) The procedures in §§ 19.403 through 19.406 and § 19.620 apply to the transfer of spirits from an alcohol fuel plant to a distilled spirits plant; and

(f) The procedures in §§ 19.403, 19.404, 19.405, and 19.407 apply to the transfer of spirits from a distilled spirits plant to an alcohol fuel plant.

(26 U.S.C. 5181, 5212)

RECEIPT OF SPIRITS FROM CUSTOMS  
CUSTODY

**§ 19.742 Authorized transfers from customs custody.**

A proprietor of an alcohol fuel plant may withdraw from customs custody spirits imported or brought into the United States in bulk containers and may transfer those spirits without payment of tax to the proprietor's alcohol fuel plant subject to the following conditions:

(a) The transfer of the spirits may only be to an alcohol fuel plant that is required to file, and has filed, a bond;

(b) The spirits must not have been produced from petroleum, natural gas, or coal;

(c) The alcohol fuel plant must further manufacture or process the spirits after receipt;

(d) The proprietor of the alcohol fuel plant may only redistill or denature the spirits if the imported spirits are 185° or more of proof and will be withdrawn for fuel use; and

(e) The proprietor of the alcohol fuel plant must follow the procedures for receiving spirits prescribed in § 19.736 and subpart L of part 27 of this chapter.

(26 U.S.C. 5232)

MATERIALS FOR MAKING SPIRITS UNFIT  
FOR BEVERAGE USE

**§ 19.746 Authorized materials.**

(a) *General.* The appropriate TTB officer determines what materials make spirits unfit for beverage use but do not impair the quality of the spirits for fuel use. Spirits treated with materials authorized under this section will be considered rendered unfit for beverage use and eligible for withdrawal as fuel alcohol.

(b) *Authorized materials.* Subject to the specifications in paragraph (c) of this section, proprietors are authorized to render spirits unfit for beverage use by adding to each 100 gallons of spirits any of following materials in the quantities specified:

(1) Two gallons or more of—

(i) Gasoline or automotive gasoline (for use in engines that require unleaded gasoline, the Environmental Protection Agency and manufacturers specifications may require that unleaded gasoline be used to render spirits unfit for beverage use);

(ii) Natural gasoline;

(iii) Kerosene;

(iv) Deodorized kerosene;

(v) Rubber hydrocarbon solvent;

(vi) Methyl isobutyl ketone;

(vii) Mixed isomers of nitropropane;

(viii) Heptane;

(ix) Ethyl tertiary butyl ether (ETBE);

(x) Raffinate;

(xi) Naphtha;

(xii) Straight run gasoline;

(xiii) Alkylate;

(xiv) High octane denaturant blend;

(xv) Methyl tertiary butyl ether; or

(xvi) Any combination of the materials listed in paragraphs (b)(1)(i) through (xv) of this section;

(2) Five gallons or more of Toluene; or

(3) One-eighth ( $\frac{1}{8}$ ) of an ounce of denatonium benzoate N.F. and 2 gallons of isopropyl alcohol.

(c) *Specifications.* Specifications for the materials listed in paragraph (b)

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are found in part 21, subpart E, of this chapter.

(d) *Published list.* The appropriate TTB officer periodically publishes a list of materials that may be used to make spirits unfit for beverage use in addition to those listed in paragraph (b) of this section. The list can be found at <http://www.ttb.treas.gov>. The list will specify the material name and quantity required to render spirits unfit for beverage use.

(26 U.S.C. 5181)

[T.D. TTB-140, 81 FR 59455, Aug. 30, 2016]

**§ 19.747 Other materials.**

If a proprietor wishes to use a material to render spirits unfit for beverage use that is not authorized under §19.746 or that is not on the published list of materials, the proprietor may submit an application for approval to the appropriate TTB officer. The application must include the name of the material and the quantity of material that the proprietor proposes to add to each 100 gallons of spirits. The appropriate TTB officer may require the proprietor to submit an 8-ounce sample of such material. The proprietor may not use any proposed material until the appropriate TTB officer approves its use. Any material that impairs the quality of the spirits for fuel use will not be approved. The proprietor must retain as part of the records available for inspection by appropriate TTB officers any application approved by the appropriate TTB officer under this section.

(26 U.S.C. 5181)

**RULES FOR TAKING SAMPLES**

**§ 19.749 Samples.**

The following rules apply to the testing and analysis of samples of spirits and fuel alcohol for purposes of this subpart:

- (a) A proprietor may take samples of spirits and fuel alcohol for on-site testing and analysis at the proprietor's alcohol fuel plant;
- (b) A proprietor may not remove samples of spirits from the premises of the alcohol fuel plant for testing and analysis;
- (c) A proprietor may remove samples of fuel alcohol from the premises of the

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alcohol fuel plant for testing and analysis at a qualified laboratory;

(d) A proprietor of an alcohol fuel plant must account for all samples in the record required by §19.718(b)(4); and

(e) A proprietor of an alcohol fuel plant must indicate on each container that the spirits or fuel alcohol inside is a sample.

(26 U.S.C. 5181)

**MARKING REQUIREMENTS**

**§ 19.752 Marks.**

(a) *Fuel alcohol.* A proprietor of an alcohol fuel plant must place a conspicuous and permanent warning mark or label on each container of 55 gallons or less of fuel alcohol that the proprietor will withdraw from the plant premises. The proprietor must place the mark or label on the head or side of the container and must use plain, legible letters. The proprietor may place other marks or labels on the container if the other marks or labels do not obscure the required warning. The required warning is as follows:

WARNING  
 FUEL ALCOHOL  
 MAY BE HARMFUL OR  
 FATAL IF SWALLOWED

(b) *Spirits.* If a proprietor intends to transfer barrels, drums, or similar portable containers of spirits to a distilled spirits plant qualified under subpart D of this part, the proprietor must mark or label each container. The proprietor must place the mark or label on the head or side of the container and must use plain, legible letters. The proprietor may place other marks or labels on the container if the other marks or labels do not obscure the required marks or labels. The required mark or label each container must contain the following information:

- (1) Quantity in wine gallons;
- (2) Proof of the spirits;
- (3) Name, address, and permit number of the alcohol fuel plant;
- (4) The words "Spirits—For Alcohol Fuel Use Only"; and