

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 28.302

(b) Original of the officer's customs Form 6001, if any. The remaining copy of the deposit form (with any attachments), and the copy of any customs Form 6001, shall be retained by the customs officer for his files.

(48 Stat. 999, as amended (19 U.S.C. 81c); Sec. 201, Pub. L. 85-859, 72 Stat. 1336, as amended, 1362, as amended, 1380, as amended (26 U.S.C. 5062, 5214, 5362))

[T.D. ATF-198, 50 FR 8563, Mar. 1, 1985, as amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

### CUSTOMS GAUGE

#### § 28.291 Customs Form 6001.

When spirits or wines are gauged as required in § 28.264, § 28.285, or § 28.290, the customs officer shall prepare in duplicate customs Form 6001 to show:

- (a) Date;
- (b) Name of exporter;
- (c) Serial number and designation of the related transaction form;
- (d) Kind of liquor (show whether alcohol, whiskey, brandy, rum, gin, vodka, wine, etc.);
- (e) Name and registry number of producer;
- (f) If gauged under § 28.264, the location of the port;
- (g) If gauged under § 28.285, the location and number of the manufacturing bonded warehouse;
- (h) If gauged under § 28.290, the location and number of the foreign-trade zone;
- (i) Kind and serial numbers or lot identification numbers of containers; and
- (j) For each container:
  - (1) Proof of spirits, or percent of alcohol by volume in wine;
  - (2) Proof gallons, if spirits;
  - (3) Wine gallons, if wine; and
  - (4) Variation from the last gauge (proof, percent of alcohol by volume or wine gallons).

[T.D. ATF-198, 50 FR 8563, Mar. 1, 1985, as amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

### ALTERNATE PROCEDURES

#### § 28.295 Exception for export of beer.

The provisions of this subpart do not apply in the case of beer when the exporter or claimant obtains proof of ex-

portation other than certification by the military or customs certification of lading and use under § 28.43. Brewers and exporters shall prepare Forms 1582-B (5130.6) or 1689 (5130.12), as applicable, to cover exportation of beer, but customs or military certification on them is not required when other proof of exportation is used.

[LT.D.ATF-224, 51 FR 7700, Mar. 5, 1986, as amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

## Subpart O—Losses

### DISTILLED SPIRITS

#### § 28.301 Loss of distilled spirits in transit.

The tax on distilled spirits withdrawn without payment of tax under this part and which are lost during transportation from the bonded premises of the distilled spirits plant from which withdrawn to (a) the port of export, (b) the manufacturing bonded warehouse, (c) the vessel or aircraft, (d) the foreign-trade zone, or (e) the customs bonded warehouse, as the case may be, may be remitted if evidence satisfactory to the appropriate TTB officer establishes that such distilled spirits have not been unlawfully diverted, or lost by theft with connivance, collusion, fraud, or negligence on the part of the exporter, owner, consignor, consignee, bailee, or carrier or the employees or agents of any of them: *Provided*, That such remission in the case of loss of distilled spirits by theft shall only be allowed to the extent that the claimant is not indemnified against or recompensed in respect of the tax for such loss.

(72 Stat. 1323, as amended, 84 Stat. 1965; 26 U.S.C. 5008, 5066)

[T.D. 7112, 36 FR 8583, May 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004]

#### § 28.302 Notice to exporter.

If, on examination of the TTB Form 5100.11 (and attached gauge reports, if any) received from the officer required to certify the same under the provisions of subpart N of this part, the appropriate TTB officer is of the opinion that the distilled spirits reported lost