

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 58-13

July 21, 1958

IMPORTATION OF SAMPLES OF ALCOHOLIC BEVERAGES

Importers and others concerned:

Purpose. The purpose of this industry circular is to acquaint you with the provisions of Treasury Decision 6300 which was published in the Federal Register on July 8, 1958.

Background. Public Law 85-211 amended the Tariff Act of 1930 to exempt certain imported samples of alcoholic beverages from duty, internal revenue tax, and the labeling requirements of the Federal Alcohol Administration Act. The Treasury decision amended 26 CFR Part 251 to carry out the provisions of this law concerning internal revenue taxes and the labeling requirements of the Federal Alcohol Administration Act.

Amendments. The amendments to 26 CFR Part 251 provide that samples of distilled spirits, beer, and wine to be used in the United States by persons importing alcoholic beverages in commercial quantities are, subject to certain limitations, exempt from the payment of any internal revenue tax imposed on or by reason of importation. The limitations are:

(a) Such samples may be obtained only for soliciting orders for products of foreign countries.

(b) The exemption shall apply to only one sample of each alcoholic beverage product admitted during any calendar quarter for the use of such persons.

(c) No such sample of beer shall contain more than 8 ounces, no such sample of wine shall contain more than 4 ounces, and no such sample of distilled spirits shall contain more than 2 ounces.

The amendments also provide for the exemption of such samples from the labeling requirements of the Federal Alcohol Administration Act.

Effective Date. Since the amendments made by Public Law 85-211 apply to articles entered for consumption or withdrawn from warehouse for consumption on or after October 17, 1957, the date on which the International Convention to Facilitate the Importation of Commercial Samples and Advertising Material came into force for the United States, the provisions of Treasury Decision 6300 are retroactively effective to that date.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division