INDUSTRY CIRCULAR

DEPARTMENT OF THE TREASURY
Bureau of Alcohol, Tobacco and Firearms
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WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT; RECIPROCATING COUNTRIES

Proprietors of distilled spirits plants,
bonded wine cellars, breweries,
and others concerned:

Purpose. This is to inform you of the provisions of an ATF procedure which will be published in an early issue of the Internal Revenue Bulletin. The ATF procedure will announce the addition of Poland to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

Background. Under the provisions of the above-cited section of the Tariff Act, the privilege of withdrawing liquors free of tax or with benefit of drawback for use as supplies on aircraft registered in a foreign country is extended to aircraft registered in a foreign country only if the Department of the Treasury is advised by the Department of Commerce that such foreign country allows, or will allow, substantially reciprocal privileges to aircraft registered in the United States. The Department of Commerce has advised the Department of the Treasury that Poland extends such privileges to aircraft registered in the United States and engaged in foreign trade. Corresponding privileges are, therefore, extended to aircraft registered in Poland and engaged in foreign trade.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided by section 309 of the Tariff Act of 1930 may be extended is now as follows:

Argentina
Australia*
Bahamas
Belgium
Bermuda
Brazil
Canada
Chile
China, Republic of*
Colombia
Costa Rica
Czechoslovakia
Dahomey
Denmark
Dominican Republic
Ecuador
El Salvador
Finland
France*
Germany, Federal Republic of*
Greece
Honduras
India
Ireland
Israel
Italy*
Ivory Coast
Jamaica
Japan
Korea, Republic of
Lebanon
Mexico
Netherlands
Netherlands Antilles*
Nicaragua
Norway
Pakistan
Panama
Peru
Philippines, Republic of the
Poland
Portugal*
Senegal
South Africa*
Spain
Sweden
Switzerland
Thailand*
Trinidad and Tobago
Union of Soviet Socialist Republics
United Kingdom*
Venezuela
Yugoslavia

* (except for ground equipment).

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your Regional Director, Bureau of Alcohol, Tobacco and Firearms.

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Acting Director