



Announcement

February 6, 2017

TTB Publishes Regulations Implementing Changes to Criteria for Hard Cider Tax Rate; Solicits Comments

On January 23, 2017, we published a temporary rule, [T.D. TTB-147](#), in the [Federal Register](#) that amends our regulations to implement changes made to the definition of “hard cider” in the Internal Revenue Code of 1986 by the Protecting Americans from Tax Hikes Act of 2015.

The modified definition broadens the range of wines eligible for the hard cider tax rate. We are amending the regulations to reflect the modified definition of hard cider effective for products removed on or after January 1, 2017, and to set forth new labeling requirements to identify products to which the hard cider tax rate applies. The new labeling requirements include both a one-year transitional rule and a new labeling requirement that takes effect for products removed on or after January 1, 2018.

We are soliciting comments on the regulatory changes made by the temporary rule through a notice of proposed rulemaking, [Notice No. 168](#), which was also published in the [Federal Register](#) on January 23, 2017. You may view copies of [T.D. TTB-147](#), [Notice No. 168](#), and any comments we receive on the temporary rule’s regulatory changes at the [Regulations.gov](#) website within [Docket No. TTB-2016-0014](#). You may submit comments about the proposal online through the [Regulations.gov comment form for Notice No. 168](#), or through the alternate means outlined in that notice. Comments must be received by March 24, 2017.

If you have any questions regarding these changes, please contact TTB's Regulations and Rulings Division by e-mail, at wineregs@ttb.gov, or by telephone, at (202) 453-2265.