



# Alcohol and Tobacco Tax and Trade Bureau

Whisky Webinar  
2018



# TTB Disclaimer

## Notice:

- This information is being presented to help the public to understand and comply with the laws and regulations that the Alcohol and Tobacco Tax and Trade Bureau (TTB) administers.
- It is not intended to establish any new, or change any existing, definitions, interpretations, standards, or procedures regarding those laws and regulations.
- In addition, this presentation may be made obsolete by changes in laws and regulations.
- Please consult the applicable laws and regulations for the most current requirements.





# General Whisky Requirements



# General Whisky Requirements

- 27 CFR 5.22(b)
- Fermented mash of grain
  - Only grains may be used as fermentables
  - Grain syrups (e.g., corn syrup) are not allowed
  - Other fermentables (e.g., beet sugar) are not allowed
  - Addition of other ingredients to the mash may render the product a distilled spirits specialty (e.g., hops, honey)



# General Whisky Requirements

- 27 CFR 5.22(b)
- Distilled under 190 proof
  - Alcohol content as it comes off the still and before water is added
  - Some types require that whisky be distilled under 160 proof
  - If distilled multiple times, the highest proof is used for determining the classification.



# General Whisky Requirements

- 27 CFR 5.22(b)
- Stored in oak containers
  - Some types require that whisky be stored in specific type of oak containers (e.g., charred new oak)
  - Corn whisky is the only type of whisky where aging is optional
  - Unaged whisky (i.e., white dog) is typically classified as a distilled spirits specialty



# General Whisky Requirements

- 27 CFR 5.22(b)
- Bottled at not less than 80 proof
  - Tolerances, for losses of alcohol content during bottling, can be found at 27 CFR 5.37(b)
  - Bottling under 80 proof renders the product a “diluted whisky” as per Ruling 75-32



# General Whisky Requirements

- 27 CFR 5.22(b)
- The specific type designation depends on:
  - Ingredients in the mash
  - Type of barrel it is stored in
  - The barreling proof
  - How long it is aged
  - What other types of whisky or neutral spirits it is blended with
  - What other blending materials are added
  - Country of production (for certain types)





# Mash Requirements



# Mash Requirements

At least 51% corn:

- Bourbon Whisky
- Straight Bourbon Whisky
- Whisky Distilled from Bourbon Mash



# Mash Requirements

At least 80% corn:

- Corn Whisky
- Straight Corn Whisky



# Mash Requirements

At least 51% rye:

- Rye Whisky
- Straight Rye Whisky
- Whisky Distilled from Rye Mash



# Mash Requirements

At least 51% wheat:

- Wheat Whisky
- Straight Wheat Whisky
- Whisky Distilled from Wheat Mash



# Mash Requirements

At least 51% malted barley:

- Malt Whisky
- Straight Malt Whisky
- Whisky Distilled from Malt Mash



# Mash Requirements

At least 51% malted rye:

- Rye Malt Whisky
- Straight Rye Malt Whisky
- Whisky Distilled from Rye Malt Mash



# Mash Requirements

No particular requirements regarding the grain content of the mash:

- Light Whisky
- Whisky

Examples:

- 1) Mash is 100% rice
- 2) Mash is 50% wheat, 50% corn





# Distillation Requirements



# Distillation Requirements

Must be distilled at 160 proof or below:

- Bourbon Whisky
- Straight Bourbon Whisky
- Whisky Distilled from Bourbon Mash
- Rye Whisky
- Straight Rye Whisky
- Whisky Distilled from Rye Mash
- Wheat Whisky
- Straight Wheat Whisky
- Whisky Distilled from Wheat Mash



# Distillation Requirements

Must be distilled at 160 proof or below:

- Malt Whisky
- Straight Malt Whisky
- Whisky Distilled from Malt Mash
- Rye Malt Whisky
- Straight Rye Malt Whisky
- Whisky Distilled from Rye Malt Mash
- Corn Whisky
- Straight Corn Whisky



# Distillation Requirements

Must be distilled from 161 to 189 proof:

- Light Whisky

Must be distilled below 190 proof:

- Whisky





# Barreling Requirements



# Barreling Requirements

Must be aged in charred new oak containers  
at 125 proof or less:

- Bourbon Whisky
- Straight Bourbon Whisky
- Malt Whisky
- Straight Malt Whisky
- Rye Whisky
- Straight Rye Whisky
- Wheat Whisky
- Straight Wheat Whisky
- Rye Malt Whisky
- Straight Rye Malt Whisky
- Straight Whisky



# Barreling Requirements

Must be aged in used oak containers at 125 proof or less:

- Whisky Distilled from Bourbon Mash
- Whisky Distilled from Rye Mash
- Whisky Distilled from Wheat Mash
- Whisky Distilled from Malt Mash
- Whisky Distilled from Rye Malt Mash

Must be stored in some type of oak container:

- Whisky



# Barreling Requirements

Must be stored in used or uncharred new oak containers:

- Light Whisky
- Straight Corn Whisky

May optionally be stored in used or uncharred new oak containers:

- Corn Whisky

*Note:* Corn Whisky and Straight Corn Whisky cannot be treated with charred wood. Whiskies that meet the mash requirements for Corn Whisky or Straight Corn Whisky cannot be labeled as “Whisky Distilled from Bourbon Mash”





# Aging Requirements



# Aging Requirements

Must be aged in used oak containers, but there are no specific time requirements:

- Whisky Distilled from Bourbon Mash
- Whisky Distilled from Wheat Mash
- Whisky Distilled from Rye Mash
- Whisky Distilled from Malt Mash
- Whisky Distilled from Rye Malt Mash



# Aging Requirements

Must be aged in used oak containers or uncharred new oak containers, but there are no specific time requirements:

- Light Whisky

May optionally be stored in used oak containers or uncharred new oak containers for less than 2 years:

- Corn Whisky

Must be stored in any type of oak container:

- Whisky



# Aging Requirements

Must be aged in charred new oak containers for less than two years:

- Bourbon Whisky
- Wheat Whisky
- Rye Whisky
- Malt Whisky
- Rye Malt Whisky



# Aging Requirements

Must be aged in charred, new oak containers for at least two years:

- Straight Bourbon Whisky
- Straight Wheat Whisky
- Straight Rye Whisky
- Straight Malt Whisky
- Straight Rye Malt Whisky
- Straight Whisky

Must be aged in used or uncharred new oak barrels for at least two years:

- Straight Corn Whisky





# Country of Production Requirements



# Country of Production Requirements

The following types of whisky must be produced in the U.S.:

- Bourbon Whisky
- Straight Bourbon Whisky
- Whisky Distilled from Bourbon Mash
- Whisky Distilled from Rye Mash
- Whisky Distilled from Wheat Mash
- Whisky Distilled from Malt Mash
- Whisky Distilled from Rye Malt Mash
- Light Whisky



# Country of Production Requirements

The following types of whisky must be manufactured in the relevant country according to the laws of that country:

- Scotch Whisky
- Blended Scotch Whisky (Scotch Whisky – a blend)
- Irish Whisky
- Blended Irish Whisky (Irish Whisky – a blend)
- Canadian Whisky
- Blended Canadian Whisky (Canadian Whisky – a blend)





# Blending Requirements



# Blending Requirements

Blended whiskies of the same type:

- Bourbon Whisky
- Whisky distilled from Bourbon Mash
- Rye Whisky
- Whisky distilled from Rye Mash
- Wheat Whisky
- Whisky distilled from Wheat Mash
- Malt Whisky
- Whisky distilled from Malt Mash
- Rye Malt Whisky
- Whisky distilled from Rye Malt Mash
- Corn Whisky
- Light Whisky



# Blending Requirements

Blended whiskies of the same type and produced in the same state:

- Straight Bourbon Whisky
- Straight Rye Whisky
- Straight Wheat Whisky
- Straight Malt Whisky
- Straight Rye Malt Whisky
- Straight Corn Whisky
- Straight Whisky

Blended straight whiskies of different types and produced in the same state:

- Straight Whisky



# Blending Requirements

Blended whiskies of the same type and not produced in the same state:

- A blend of Straight Bourbon Whiskies (Blended Straight Bourbon Whiskies)
- A blend of Straight Rye Whiskies (Blended Straight Rye Whiskies)
- A blend of Straight Wheat Whiskies (Blended Straight Wheat Whiskies)
- A blend of Straight Malt Whiskies (Blended Straight Malt Whiskies)
- A blend of Straight Rye Malt Whiskies (Blended Straight Rye Malt Whiskies)
- A blend of Straight Corn Whiskies (Blended Straight Corn Whiskies)
- A blend of Straight Whiskies (Blended Straight Whiskies)

Blended straight whiskies of different types and not produced in the same state:

- A blend of Straight Whiskies (Blended Straight Whiskies)



# Blending Requirements

Neutral spirits blended with at least 5% whisky on a proof gallon basis or 5-19% straight whisky on a proof gallon basis:

- Spirit Whisky

Light whisky blended with less than 20% straight whisky on a proof gallon basis:

- Blended Light Whisky (Light Whisky – a blend)

Whisky blended with 20 to 50% straight whisky or blended straight whiskies on a proof gallon basis:

- Blended Whisky



# Blending Requirements

Whisky blended with at least 51% of a specific type of straight whisky on a proof gallon basis:

- Blended Bourbon Whisky
- Blended Wheat Whisky
- Blended Malt Whisky
- Blended Rye Whisky
- Blended Rye Malt Whisky

All other blends of different types of whisky:

- Whisky





# Harmless Coloring, Flavoring, and Blending Materials



# Harmless Coloring, Flavoring, Blending Materials

Blending materials may be added to:

- Wheat Whisky
- Rye Whisky
- Malt Whisky
- Rye Malt Whisky
- Whisky Distilled from Wheat Mash
- Whisky Distilled from Rye Mash
- Whisky Distilled from Malt Mash
- Whisky Distilled from Rye Malt Mash
- Whisky Distilled from Bourbon Mash
- Blended Whisky
- Blended \_\_\_\_\_ Whisky
- A blend of Straight Whiskies
- A blend of Straight \_\_\_\_\_ Whiskies
- Corn Whisky
- Light Whisky
- Spirit Whisky



# Harmless Coloring, Flavoring, Blending Materials

Blending materials *may not* be added to:

- Bourbon Whisky
- Straight Whisky
- Straight \_\_\_\_\_ Whisky

The addition of blending materials to a straight whisky/  
straight \_\_\_\_\_ whisky made from blending straight whiskies produced in  
the same state renders the product “A blend of straight \_\_\_ whiskies”

Neutral Spirits cannot be used as blending material in:

- A blend of Straight Whiskies
- A blend of Straight \_\_\_\_\_ Whiskies



# Harmless Coloring, Flavoring, Blending Materials

Blending material cannot exceed 2.5% by volume of the product

Blending material may consist of:

- Sugar
- Wine
- Caramel Color

Other materials may be used if customarily employed and upon formula approval

- Artificial flavors may not be used as blending material





# Formula Requirements



# Formula Requirements

Formula approval is always required for:

- Spirit Whisky
- Blended Whisky
- Blended \_\_\_\_\_ Whisky



# Formula Requirements

- Formula approval is required for all types of whisky if blending material is added (unless exempted under TTB Ruling 2016-3)
- If the whisky is blended with not more than 2.5% by volume in total of caramel color, sugar, and/or wine, then formula approval is not required
- *Note:* Bourbon whisky, Straight Whisky, and Straight \_\_\_\_ Whisky may not contain blending materials



# Formula Requirements

Certain production methods require formula approval:

- Blending whisky that was stored in new charred barrels with whisky stored in plain or used barrels
- Filtering or stabilizing process that removes more than 15% of the fixed acids, volatile acids, esters, soluble solids, or higher alcohols, or more than 25% of the soluble color (straight whisky and straight \_\_\_\_\_ whisky only)
- Use of physical or chemical process that accelerates the maturation of the spirits





# Imitation Whisky



# Imitation Whisky

The use of the following render a whisky an “imitation whisky”:

- Artificial flavor as blending material
- Whisky essence to enhance or simulate whisky flavor
- Beading oil





# Questions?





# Whisky Labeling Requirements



# Overview

- Age Statements
- Commodity Statements
- State of Distillation
- Bottled in Bond
- Q&A



# Age Statements Required For:

- Whisky aged less than 4 years
- Miscellaneous age references or representations
- Distillation dates



# Commodity Statement

- For blended whiskies (if neutral spirits are used) and spirit whisky

“\_\_% neutral spirits distilled from \_\_\_\_”

- fill in first blank w/ percentage and second blank w/name of commodity



# State of Distillation

- Required for whiskey bottled in U.S.
- Applies to specific types of whiskey
- State of distillation must be identified on label
- May appear on any label



# State of Distillation (continued)

Format:

- May appear as a separate statement “Distilled in \_\_\_\_\_” (fill in the blank w/ the name of the specific state)
- “Bottled in \_\_\_\_\_” (if bottled and distilled in the same state, then fill in the blank w/ the name of the specific state)
- May appear with the class and type designation “\_\_\_\_\_Straight Bourbon Whiskey” (fill in blank with name of specific state)



# Bottled in Bond -- Domestic

- Composed only of the same class and type of spirits
- Produced in the same distilling season by the same distiller at the same distillery
- Must be stored in oak containers in a federally bonded warehouse under U.S. government supervision for at least 4 years



# Bottled in Bond -- Domestic

- Unaltered from the original condition or character as required under 27 CFR 5.42(b)(3)(iv)
- Reduced in proof only by the addition of water to not less than 100 proof
- Label must identify the distillery DSP number where distilled and if different must state where bottled
- Must be bottled at 100 proof





# Questions?

