



<u> Alcohol and Tobacco</u> Tax and Trade Bureau U.S. Department of the Treasury

Mead/Honey Wine Resources

Formulas

Some wines made from honey require formula approval, depending on their ingredients and how they are made (this is true for domestic wines even if under 7% alcohol by volume). Standard meads, as defined in the IRC, do not require formula approval.

Do I need a formula?





Formula guidance

Labeling

In general, TTB labeling requirements and standards of fill (container sizes) apply to meads and other wines made from honey containing 7% or more alcohol by volume, while FDA labeling requirements apply to meads with less than 7% alcohol by volume. A health warning statement must appear on all mead labels.

Wine labeling guidance



What is "Mead"?

Under TTB regulations, the terms "mead" and "honey wine" generally refer to wine derived wholly from honey, without added colors or flavors (other than hops). Under the Internal Revenue Code (IRC), which establishes production standards and tax rates for alcohol beverage products, mead is regulated as wine and must be made at a gualified wine premises.1

The Federal Alcohol Administration (FAA) Act and its implementing regulations establish the labeling standards for mead and other wines containing 7 percent or more alcohol by volume that are sold in interstate commerce. Under the FAA Act, any wine made from honey that does not meet the definition of mead is considered an other than standard wine or wine specialty product, and must be labeled with a statement of composition.²

Wine Tax Rates

Mead FAQs

The IRC subdivides wine into several tax classes, depending on how the products are made and the final composition of the wine. Each tax class is subject to different tax rates.

Mead formula & labeling presentations



Wine tax rates



Frequently Asked Questions

For more mead-specific information, and frequently asked questions about mead and mead-based products, visit our FAQs.

Still have questions about mead? Contact us! www.ttb.gov/







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¹**IRC definition:** Honey wine is classified under the Internal Revenue Code of 1986, as amended (IRC), as an "agricultural wine." Agricultural wine is made from the fermentation of an agricultural product other than the juice of fruit. (See <u>27 CFR 24.10</u>.) The production standards under <u>27 CFR part 24</u> for honey wine apply only to domestic products.

The IRC does not allow for the use of coloring or flavoring materials (other than hops) in standard honey wine. Furthermore, wine spirits may not be added to standard honey wine, and standard honey wine may not contain more than 14 percent alcohol by volume. (See <u>26 U.S.C. 5387</u>, <u>27 CFR 24.200</u> and <u>24.203</u>, and <u>HW14</u> for more information.) The IRC does provide for the production of wine specialty products that are made from a base of honey wine. These products are not standard agricultural wines but are instead classified under the IRC regulations as "other than standard" wines. (See 26 U.S.C. 5388(b) and <u>27 CFR 24.218</u>.)

² FAA Act definition: Under the regulations implementing the Federal Alcohol Administration Act (FAA Act), the standards of identity for wine made from the fermentation of agricultural products other than fruit are set forth in <u>27 CFR 4.21(f)</u>. Under these regulations, a product designated as "honey wine" must be derived wholly (except for sugar, water, or added alcohol) from honey. Wines designated as "honey wine" under <u>27 CFR part 4</u> also may contain hops, consistent with the levels set forth in <u>part 24</u>. TTB allows the designation "mead" to be used in place of "honey wine." (See <u>HW6</u>.)

Certain wines fermented from honey that do not meet the standards of identity under $\S 4.21(f)$ fall under the standards set forth in 27 CFR 4.21(h), and thus must be designated as "imitation" or "other than standard" wines. Other specialty products do not fall under any of the standards of identity in part 4 and must be designated with a truthful and adequate statement of composition. (See 27 CFR 4.34(a).)