

# INDUSTRY CIRCULAR

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

WASHINGTON 25, D. C.

Industry Circular No. 58-1

January 27, 1958

## WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT RECIPROCATING COUNTRIES

Proprietors of industrial alcohol bonded warehouses, internal revenue bonded warehouses, bonded wine cellars, breweries, export storage, and others concerned:

**Purpose.** The purpose of this industry circular is to add the Dominican Republic 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 section 309 of the Tariff Act of 1930, as amended, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended in respect of aircraft registered in a foreign country only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

In addition to those countries listed in Industry Circular No. 57-39 of December 19, 1957, the Secretary of Commerce has found and has advised the Secretary of the Treasury that the Dominican Republic extends to aircraft registered in the United States and engaged in foreign trade, privileges substantially reciprocal to those given aircraft registered in such foreign country and engaged in foreign trade. The Secretary of Commerce has further advised that the Dominican Republic has accorded such reciprocal treatment to aircraft of United States registry since January 17, 1958.

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

Australia	Costa Rica	Israel	Norway
Bahama Islands	Denmark	Italy	Peru
Belgium	Dominican Republic	Japan	Sweden
Bermuda	Ecuador	Lebanon	Switzerland
Brazil	France	Mexico	United Kingdom
Canada	Germany, Federal Republic of	The Netherlands	

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

*Dwight E. Avis*

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