

INDUSTRY CIRCULAR

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



WASHINGTON 25, D. C.

Industry Circular No. 64-2

March 6, 1964

STORAGE AND DISTRIBUTION OF ANOTHER BREWER'S BEER

Brewers and others concerned:

This circular is issued to inform you that the Internal Revenue Service has deferred for the time being further consideration of the proposal to amend the Beer Regulations (26 CFR Part 245) to authorize the storage on brewery premises of the taxpaid products of another brewer.

A notice of proposed rule making was published in the Federal Register for June 26, 1963 (28 F.R. 6544) to provide, among other things, that a brewer may conduct a business in his brewery of distributing another brewer's beer on which the tax has been paid or determined. The Service has decided to defer action on the proposed amendments, pending the outcome of antitrust litigation involving two brewers, one of whom was acting as distributor of the other's products.

Inquiries regarding this circular should refer to its number and should be addressed to the Director, Alcohol and Tobacco Tax Division (CP:AT:P), Washington, D. C. 20224.

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