Industry Circular

Internal Revenue Service
Alcohol, Tobacco, and Firearms Division
Washington, D.C. 20224

Industry Circular No. 69-16 July 9, 1969

WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT; RECIPROCATING COUNTRIES

Proprietors of distilled spirits plants,
bonded wine cellars, breweries,
and others concerned:

Purpose. This circular is issued to inform you of the provisions of a revenue procedure which will be published in an early issue of the Internal Revenue Bulletin. The revenue procedure will announce the addition of Finland 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 the above-cited section of the Tariff Act, 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 to aircraft registered in a foreign country only if the Secretary of the Treasury is advised by the Secretary of Commerce that such foreign country allows, or will allow, substantially reciprocal privileges to aircraft registered in the United States. The Secretary of Commerce has advised the Secretary of the Treasury that Finland extends such privileges to aircraft registered in the United States and engaged in foreign trade. Corresponding privileges are, therefore, extended to aircraft registered in Finland and engaged in foreign trade.

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 may be extended is now as follows:

Argentina	Costa Rica	Greece	Mexico	Spain
Australia	Denmark	Germany, Federal Republic of	Netherlands	Sweden
Bahama Islands	Dominican Republic	India	Nicaragua	Switzerland
Belgium	Ecuador	Israel	Norway	Trinidad and Tobago
Bermuda	Eire	Italy	Pakistan	Union of Soviet Socialist Republics
Brazil	El Salvador	Japan	Panama	United Kingdom
Canada	Finland	Lebanon	Peru	Venezuela
Chile	France		Portugal *	

* (except for ground equipment)

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner (Alcohol, Tobacco and Firearms).

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