

Industry Circular



Internal Revenue Service
Alcohol, Tobacco and Firearms Division
Washington, D.C. 20224
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Industry Circular No. 71-18

WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT; RECIPROCATING COUNTRIES

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

Purpose. This is 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 the Republic of the Philippines, Netherlands Antilles, Dahomey, Ivory Coast, and Senegal 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 Department of the Treasury is advised by the Department of Commerce that such foreign country allows, or will allow, substantially reciprocal privileges to aircraft registered in the United States. The Department of Commerce has advised the Department of the Treasury that the Republic of the Philippines, Dahomey, Ivory Coast, and Senegal extend such privileges to aircraft registered in the United States and engaged in foreign trade. Also, the Secretary of Commerce has advised the Secretary of the Treasury that the Netherlands Antilles, except for ground equipment, extends such privileges to aircraft registered in the United States and engaged in foreign trade. Corresponding privileges are, therefore, extended to aircraft registered in the Republic of the Philippines, Netherlands Antilles, Dahomey, Ivory Coast, and Senegal and engaged in foreign trade.

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

Argentina	Dominican Republic	Jamaica	Portugal*
Australia*	Ecuador	Japan	Senegal
Bahamas	El Salvador	Korea,	South Africa*
Belgium	Finland	Republic of	Spain
Bermuda	France*	Lebanon	Sweden
Brazil	Germany, Federal	Mexico	Switzerland
Canada	Republic of*	Netherlands	Thailand*
Chile	Greece	Netherlands Antilles*	Trinidad and
China, Republic of*	Honduras	Nicaragua	Tobago
Colombia	India	Norway	Union of Soviet
Costa Rica	Ireland	Pakistan	Socialist Republics
Czechoslovakia	Israel	Panama	United Kingdom*
Dahomey	Italy*	Peru	Venezuela
Denmark	Ivory Coast	Philippines,	Yugoslavia
		Republic of the	

* (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).

Rex D. Davis

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