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TTB final regulations: Excise taxes on alcoholic beverages

The U.S. Treasury Department's Alcohol and Tobacco Tax and Trade Bureau (TTB) today released for publication in the Federal Register a final rule (regulations) relating to the excise taxes imposed on distilled spirits, wines, and beer.

The [final regulations](#) [PDF 442 KB] reflect changes made to the Internal Revenue Code by the *Protecting Americans from Tax Hikes Act of 2015* (PATH Act)—amendments that removed certain bond requirements and address reporting requirements. According to the preamble to today's release, these regulations finalize with "minor technical corrections" certain provisions relating to bond requirements from temporary and proposed regulations (January 2017).

The final regulations will be published in the Federal Register on June 2, 2020.

For more information, contact a tax professional with KPMG's Excise Tax Practice group:

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