

§ 44.1

27 CFR Ch. I (4–1–02 Edition)

BONDS

- 44.243 Bond required.
- 44.244 Amount of bond.
- 44.245 Strengthening bond.
- 44.246 Superseding bond.
- 44.247 Termination of liability of surety under bond.

PACKAGING REQUIREMENTS

- 44.248 Packages.
- 44.249 Lottery features.
- 44.250 Indecent or immoral material.
- 44.251 Mark.
- 44.252 Label or notice.
- 44.253 Tax classification for cigars.
- 44.254 Shipping containers.

CONSIGNMENT OF SHIPMENT

- 44.255 Consignment of cigars.

NOTICE OF REMOVAL OF SHIPMENT

- 44.256 Preparation.
- 44.257 Disposition.
- 44.258 To officers of the armed forces for subsequent exportation.
- 44.259 To noncontiguous foreign countries and possessions of the United States.
- 44.260 To a Federal department or agency.
- 44.261 To contiguous foreign countries.
- 44.262 To Government vessels and aircraft for consumption as supplies.
- 44.263 To commercial vessels and aircraft for consumption as supplies.
- 44.264 To export warehouses.
- 44.264a To a foreign-trade zone.
- 44.265 For export by parcel post.

RETURN OF SHIPMENT

- 44.266 Return of cigars from export warehouses.
- 44.267 Return of cigars from other sources.

SOURCE: Redesignated by T.D. ATF-464, 66 FR 43480, Aug. 20, 2001.

AUTHORITY: 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

EDITORIAL NOTE: Nomenclature changes to part 44 appear by T.D. ATF-464, 66 FR 43480, Aug. 20, 2001.

Subpart A—Scope of Regulations

§ 44.1 Exportation of tobacco products, and cigarette papers and tubes, without payment of tax, or with drawback of tax.

This part contains the regulations relating to the exportation (including supplies for vessels and aircraft) of tobacco products and cigarette papers and tubes, without payment of tax; the

qualification of, and operations by, export warehouse proprietors; and the allowance of drawback of tax paid on tobacco products, and cigarette papers and tubes exported.

[T.D. 6871, 31 FR 48, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28087, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 44.2 Forms prescribed.

(a) The Director is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part.

(b) Requests for forms should be mailed to the ATF Distribution Center, 7943 Angus Court, Springfield, Virginia 22153.

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[T.D. ATF-92, 46 FR 46922, Sept. 23, 1981, as amended by T.D. ATF-232, 51 FR 28087, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-372, 61 FR 20725, May 8, 1996]

Subpart B—Definitions

§ 44.11 Meaning of terms.

When used in this part and in forms prescribed under this part, the following terms shall have the meanings given in this section, unless the context clearly indicates otherwise. Words in the plural form shall include the singular, and vice versa, and words indicating the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude things not listed which are in the same general class.

Associate Director (Compliance Operations). The Associate Director (Compliance Operations) in the Bureau of Alcohol, Tobacco and Firearms, who is responsible to, and functions under the direction and supervision of, the Director.

ATF officer. An officer of the Bureau of Alcohol, Tobacco and Firearms (ATF), authorized to perform any function relating to the administration or enforcement of this part.