

§ 44.93

which his decision is based, deny the permit.

(72 Stat. 1421; 26 U.S.C. 5712)

[25 FR 4716, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55856, Sept. 28, 1979; T.D. ATF-463, 66 FR 42734, Aug. 15, 2001]

§ 44.93 Issuance of permit.

If the application for permit, bond, and supporting documents, required under this part, are approved by him, the regional director (compliance) shall issue a permit, Form 2096, to the export warehouse proprietor. The permit shall bear a number and shall fully set forth where the business of the export warehouse proprietor is to be conducted. The proprietor shall retain such permit at all times within his export warehouse and it shall be readily available for inspection by any ATF officer upon his request. Where the warehouse consists of more than one building, the permit shall be retained in the building in which the records, required by § 44.142, are kept.

(72 Stat. 1421; 26 U.S.C. 5713)

Subpart E—Changes Subsequent to Original Qualification of Export Warehouse Proprietors

SOURCE: 25 FR 4717, May 28, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

CHANGES IN NAME

§ 44.101 Change in individual name.

Where there is a change in the name of an individual operating as an export warehouse proprietor he shall, within 30 days of such change, make application on Form 2098 for an amended permit.

(72 Stat. 1421; 26 U.S.C. 5712)

[T.D. 6961, 33 FR 9491, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 44.102 Change in trade name.

Where there is a change in, or an addition or discontinuance of, a trade name used by an export warehouse proprietor in connection with operations authorized by his permit, the proprietor shall, within 30 days of such

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change, addition, or discontinuance, make application on Form 2098 for an amended permit to reflect such change. The proprietor shall also furnish a true copy of any new trade name certificate or document issued to him, or statement in lieu thereof, required by § 44.85.

(72 Stat. 1421; 26 U.S.C. 5712)

[T.D. 6961, 33 FR 9491, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 44.103 Change in corporate name.

Where there is a change in the name of a corporate export warehouse proprietor the proprietor shall, within 30 days of such change, make application on Form 2098 for an amended permit. The proprietor shall also furnish such documents as may be necessary to establish that the corporate name has been changed.

(72 Stat. 1421; 26 U.S.C. 5712)

[T.D. 6961, 33 FR 9491, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975]

CHANGES IN OWNERSHIP AND CONTROL

§ 44.104 Fiduciary successor.

If an administrator, executor, receiver, trustee, assignee, or other fiduciary, is to take over the business of an export warehouse proprietor, as a continuing operation, such fiduciary shall, before commencing operations, make application for permit and file bond as required by subpart D of this part, furnish certified copies, in duplicate, of the order of the court, or other pertinent documents, showing his appointment and qualification as such fiduciary, and make an opening inventory, in accordance with the provisions of § 44.144; *Provided*, That where a diagram has been furnished by the predecessor, in accordance with the provisions of § 44.88, the successor may adopt such diagram. However, where a fiduciary intends merely to liquidate the business, qualification as an export warehouse proprietor will not be required if he promptly files with the regional director (compliance) a statement to that effect, together with an extension of coverage of the predecessor's bond, executed by the fiduciary, also by the

surety on such bond, in accordance with the provisions of § 44.126.

(72 Stat. 1421, 1422; 26 U.S.C. 5711, 5712, 5721)

§ 44.105 Transfer of ownership.

If a transfer is to be made in ownership of the business of an export warehouse proprietor (including a change in the identity of the members of a partnership or association), such proprietor shall give notice, in writing, to the regional director (compliance), naming the proposed successor and the desired effective date of such transfer. The proposed successor shall, before commencing operations, qualify as a proprietor, in accordance with the applicable provisions of subpart D of this part: *Provided*, That where a diagram has been furnished by the proprietor in accordance with the provisions of § 44.88, the proposed successor may adopt such diagram. The proprietor shall give such notice of transfer, and the proposed successor shall make application for permit and file bond, as required, in ample time for examination and approval thereof before the desired date of such change. The predecessor shall make a closing inventory and closing report, in accordance with the provisions of §§ 44.146 and 44.151, respectively, and surrender, with such inventory and report, his permit, and the successor shall make an opening inventory, in accordance with the provisions of § 44.144.

(72 Stat. 1421, 1422; 26 U.S.C. 5712, 5713, 5721, 5722)

§ 44.106 Change in officers or directors of a corporation.

Where there is any change in the officers or directors of a corporation operating the business of an export warehouse proprietor, the proprietor shall furnish to the regional director (compliance) notice, in writing, of the election of the new officers or directors within 30 days after such election.

(72 Stat. 1421; 26 U.S.C. 5712)

§ 44.107 Change in stockholders of a corporation.

Where the issuance, sale, or transfer of the stock of a corporation, operating as an export warehouse proprietor, results in a change in the identity of the

principal stockholders exercising actual or legal control of the operations of the corporation, the corporate proprietor shall, within 30 days after the change occurs, make application for a new permit; otherwise, the present permit shall be automatically terminated at the expiration of such 30-day period, and the proprietor shall dispose of all cigars, cigarettes, and cigarette papers and tubes on hand, in accordance with this part, make a closing inventory and closing report, in accordance with the provisions of §§ 44.146 and 44.151, respectively, and surrender his permit with such inventory and report. If the application for a new permit is timely made, the present permit shall continue in effect pending final action with respect to such application.

(72 Stat. 1421, 1422; 26 U.S.C. 5712, 5713, 5721, 5722)

[T.D. 6871, 31 FR 50, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975]

CHANGES IN LOCATION AND PREMISES

§ 44.108 Change in location within same region.

Whenever an export warehouse proprietor contemplates changing the location of his warehouse within the same region, the proprietor shall, before commencing operations at the new location, make an application, to the regional director (compliance), on Form 2098 for an amended permit. The application shall be supported by an extension of coverage of the bond filed under this part, in accordance with the provisions of § 44.126.

(72 Stat. 1421; 26 U.S.C. 5711, 5712)

§ 44.109 Change in address.

Whenever any change occurs in the address, but not the location, of the warehouse of an export warehouse proprietor, as a result of action of local authorities, the proprietor shall, within 30 days of such change, make application on Form 2098 for an amended permit.

(72 Stat. 1421; 26 U.S.C. 5712)

[T.D. 6961, 33 FR 9492, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975]