

## § 44.267

provided in § 44.201. The customs warehouse proprietor shall retain the other copy of the notice of removal, as a part of his records, for 3 years following the close of the calendar year in which the shipment was received. Such copy shall be made available for inspection by any ATF officer upon his request.

[T.D. ATF-48, 44 FR 55856, Sept. 28, 1979, as amended by T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

### § 44.267 Return of cigars from other sources.

A customs warehouse proprietor may return to his warehouse cigars previously withdrawn therefrom, under this subpart, provided he promptly files with the appropriate regional director (compliance) a copy of the Form 5200.14 under which the cigars were originally withdrawn, with the certificate of receipt properly modified and executed by the customs officer in charge of the warehouse to show return of the shipment. If less than the entire shipment is returned to the warehouse, the form shall state what disposition was made of the remainder of the original shipment and any other facts pertinent to such shipment. The customs warehouse proprietor shall retain a copy of such form as a part of his records for 3 years after the close of the calendar year in which the shipment was returned. Such copy shall be made available for inspection by any ATF officer upon request.

[25 FR 4725, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

## PART 45—REMOVAL OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, FOR USE OF THE UNITED STATES

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AUTHORITY: 26 U.S.C. 5703, 5704, 5705, 5723, 5741, 5751, 5762, 5763, 6313, 7212, 7342, 7606, 7805, 44 U.S.C. 3504(h).

SOURCE: Redesignated by T.D. ATF-469, 66 FR 56758, Nov. 13, 2001.

EDITORIAL NOTE: Nomenclature changes to part 45 appear at T.D. ATF-460, 66 FR 39093, July 27, 2001.

### Subpart A—Scope of Regulations

#### § 45.1 Removal of tobacco products, and cigarette papers and tubes, without payment of tax, for use of the United States.

This part contains the regulations relating to the removal of tobacco products, and cigarette papers and tubes, without payment of tax, for use of the United States.

[T.D. 6871, 31 FR 57, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28090, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]