

SUBCHAPTER M—ALCOHOL, TOBACCO AND OTHER EXCISE TAXES (CONTINUED)

PARTS 200–274 [RESERVED]

PART 275—IMPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

Subpart A—Scope of Regulations

Sec.
275.1 Importation of tobacco products and cigarette papers and tubes.

Subpart B—Definitions

275.11 Meaning of terms.

Subpart C—General

275.21 Forms prescribed.
275.22 Retention of records.
275.23 Authority of ATF officers to enter premises.
275.24 Interference with administration.
275.25 Disposal of forfeited, condemned, and abandoned tobacco products and cigarette papers and tubes.
275.26 Alternate methods or procedures.
275.27 Emergency variations from requirements.
275.28 Penalties and forfeitures.
275.29 Delegations of the Director.

Subpart D—Taxes

TAX RATES

275.30 Pipe tobacco and roll-your-own tobacco.
275.31 Cigar tax rates.
275.32 Cigarette tax rates.
275.33 Smokeless tobacco tax rates.
275.34 Cigarette papers.
275.35 Cigarette tubes.

CLASSIFICATION OF LARGE CIGARS AND CIGARETTES

275.37 [Reserved]
275.38 Cigarettes.
275.39 Determination of sale price of large cigars.

LIABILITY FOR AND PAYMENT OF TAXES

275.40 Persons liable for tax.
275.41 Determination and payment of tax.

EXEMPTIONS FROM TAXES AND PERMITS

275.50 Exemptions.

ASSESSMENT OF TAXES

275.60 Assessment.

CUSTOMS' COLLECTION OF TAXES

275.62 Customs' collection of internal revenue taxes on tobacco products and cigarette papers and tubes, imported or brought into the United States.
275.63 Payment of tax by electronic fund transfer.

Subpart E—Packages

275.71 Package.
275.72 Notice for smokeless tobacco.
275.72a Notice for pipe tobacco.
275.72b Notice for roll-your-own tobacco.
275.72c Package use-up rule.
275.73 Notice for cigars.
275.74 Notice for cigarettes.
275.75 Exemptions.

Subpart F—Tobacco Products and Cigarette Papers and Tubes, Imported Into or Returned to the United States

275.81 Taxpayment.

RELEASE FROM CUSTOMS CUSTODY OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES WITHOUT PAYMENT OF TAX OR CERTAIN DUTY

275.82 Restrictions on tobacco products labeled for export.
275.83 Penalties and forfeiture for products labeled or shipped for export.
275.85 Release from customs custody of imported tobacco articles.
275.85a Release from customs custody of returned articles.
275.86 Procedure for release.

Subpart G—Puerto Rican Tobacco Products and Cigarette Papers and Tubes, Brought Into the United States

275.101 General.

PREPAYMENT OF TAX IN PUERTO RICO ON TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

275.105 Prepayment of tax.
275.106 Examination and record of shipment by taxpayer.
275.107–275.108 [Reserved]

DEFERRED PAYMENT OF TAX IN PUERTO RICO ON TOBACCO PRODUCTS

275.109 Bond required for deferred taxpayment.
275.110 Record of tax computation and shipment by bonded manufacturer under deferred taxpayment.
275.111 Agreement to pay tax.

§ 275.1

27 CFR Ch. I (4-1-04 Edition)

- 275.112 Tax return.
- 275.113 Return periods.
- 275.114 Time for filing.
- 275.114a Qualification for extended deferral.
- 275.115 Remittance with return.
- 275.115a Payment of tax by electronic fund transfer.
- 275.116 Default.
- 275.117-275.118 [Reserved]
- 275.119 Corporate surety.
- 275.120 Deposit of securities in lieu of corporate surety.
- 275.121 Amount and account of bond.
- 275.122 Strengthening bond.
- 275.123 Superseding bond.
- 275.124 Extension of coverage of bond.
- 275.125 Approval of bond and extension of coverage of bond.
- 275.126 Termination of bond.
- 275.127 Application of surety for relief from bond.
- 275.128 Relief of surety from bond.
- 275.129 Release of pledged securities.
- 275.135-275.138 [Reserved]
- 275.139 Records.
- 275.140 Taxpayment in the United States.
- 275.141 Reports.

Subpart H [Reserved]

- 275.151-275.153 [Reserved]

Subpart I—Claims

GENERAL

- 275.161 Abatement of assessment.
- 275.162 Losses caused by disaster occurring after September 2, 1958.
- 275.163 Refund of tax.

TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES LOST OR DESTROYED

- 275.165 Action by taxpayer.

TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES WITHDRAWN FROM THE MARKET

- 275.170 Reduction of tobacco products to materials; ATF action.
- 275.171 Reduction of tobacco products to materials, action by regional director (compliance).
- 275.172 Return to nontaxpaid status; action by taxpayer.
- 275.173 Return to nontaxpaid status; action by regional director (compliance).
- 275.174 Disposition of tobacco products and cigarette papers and tubes, and schedule.

Subpart J—Records and Reports

- 275.181 Records of large cigars.
- 275.182 Availability of records.
- 275.183 [Reserved]

Subpart K—Tobacco Products Importers

- 275.190 Persons required to qualify.

- 275.191 Application for permit.
- 275.192 Transitional rule.
- 275.193 Corporate documents.
- 275.194 Articles of partnership or association.
- 275.195 Trade name certificate.
- 275.196 Power of attorney.
- 275.197 Additional information.
- 275.198 Investigation of applicant.
- 275.199 Notice of contemplated disapproval.
- 275.200 Issuance of permit.
- 275.201 Duration of permit.
- 275.202 Renewal of permit.
- 275.203 Retention of permit and supporting documents.

REQUIRED RECORDS AND REPORTS

- 275.204 General.
- 275.205 Recordkeeping requirements.

FILING AND RETENTION OF RECORDS AND REPORTS

- 275.206 Reports.
- 275.207 Filing.
- 275.208 Retention.

Subpart L—Changes After Original Qualification of Importers

CHANGES IN NAME

- 275.220 Change in individual name.
- 275.221 Change in trade name.
- 275.222 Change in corporate name.

CHANGES IN OWNERSHIP AND CONTROL

- 275.223 Fiduciary successor.
- 275.224 Transfer of ownership.
- 275.225 Change in officers, directors, or stockholders of a corporation.
- 275.226 Change in control of a corporation.

CHANGES IN LOCATION OR ADDRESS

- 275.227 Change in location.
- 275.228 Change in address.

AUTHORITY: 18 U.S.C. 2342; 26 U.S.C. 5701, 5703, 5704, 5705, 5708, 5712, 5713, 5721, 5722, 5723, 5741, 5754, 5761, 5762, 5763, 6301, 6302, 6313, 6404, 7101, 7212, 7342, 7606, 7651, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

EDITORIAL NOTE: Nomenclature changes to part 275 appear at T.D. ATF-460, 66 FR 39093, July 27, 2001.

Subpart A—Scope of Regulations

§ 275.1 Importation of tobacco products and cigarette papers and tubes.

This part contains regulations relating to tobacco products and cigarette papers and tubes imported into the United States from a foreign country or brought into the United States from

Puerto Rico, the Virgin Islands, or a possession of the United States; the removal of tobacco products from a customs bonded manufacturing warehouse, class 6; restrictions on the importation of previously exported tobacco products and cigarette papers and tubes; and the release of tobacco products and cigarette papers and tubes from customs custody, without payment of internal revenue tax or customs duty attributable to the internal revenue tax.

[T.D. ATF-421, 64 FR 71924, Dec. 22, 1999]

Subpart B—Definitions

§ 275.11 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.

Appropriate ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part by ATF Order 1130.16A, Delegation Order—Delegation of the Director’s Authorities in 27 CFR Part 275, Importation of Tobacco Products and Cigarette Papers and Tubes and ATF Order 1130.15, Delegation Order—Delegation of Certain of the Director’s Authorities in 27 CFR Parts 270, 275 and 296.

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. The Bureau of Alcohol, Tobacco and Firearms.

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.

Bank. Any commercial bank.

Banking day. Any day during which a bank is open to the public for carrying on substantially all its banking functions.

Business day. Any day, other than a Saturday, Sunday, or a legal holiday. (The term legal holiday includes all holidays in the District of Columbia and, in the case of bonded manufacturers in Puerto Rico, all legal holidays in the Commonwealth of Puerto Rico.)

Bonded manufacturer. A manufacturer of tobacco products in Puerto Rico who has an approved bond, in accordance with the provisions of this part, authorizing him to defer the payment in Puerto Rico on the internal revenue tax imposed on such products by 26 U.S.C. 7652(a) as provided in this part.

CFR. The Code of Federal Regulations.

Chewing Tobacco. Any leaf tobacco that is not intended to be smoked.

Chief, Puerto Rico Operations. The primary representative in Puerto Rico of the Bureau of Alcohol, Tobacco and Firearms.

Cigar. Any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco (other than any roll of tobacco which is a cigarette within the meaning of paragraph (2) of the definition for cigarette).

Cigarette. (1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco, and

(2) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in paragraph (1) of this definition.

Cigarette paper. Paper, or any other material except tobacco, prepared for use as a cigarette wrapper.

Cigarette tube. Cigarette paper made into a hollow cylinder for use in making cigarettes.

Commercial bank. A bank, whether or not a member of the Federal Reserve System, which has access to the Federal Reserve Communications System (FRCS) or Fedwire. The “FRCS” or “Fedwire” is a communications network that allows Federal Reserve System member banks to effect a transfer