

§ 275.28

compliance with the procedures, conditions, and limitations set forth in the approval of the application. Failure to comply in good faith and with such procedures, conditions, and limitations shall automatically terminate the authority for such variations and the importer thereupon shall fully comply with the prescribed requirements of regulations from which the variations were authorized. Authority for any variations may be withdrawn whenever in the judgment of the Director the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such variation. Where an importer desires to employ such variation, he shall submit a written application to do so, in triplicate, to the regional director (compliance) for transmittal to the Director. The application shall describe the proposed variations and set forth the reasons therefor. Variations shall not be employed until the application has been approved. The importer shall retain, as part of his records, any authorization of the Director under this section.

[26 FR 8190, Aug. 31, 1961. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 275.28 Penalties and forfeitures.

Anyone who fails to comply with the provisions of this part becomes liable

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to the civil and criminal penalties, and forfeitures, provided by law.

(72 Stat. 1425, 1426; 26 U.S.C. 5761, 5762, 5763)

[26 FR 8190, Aug. 31, 1961. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 275.29 Delegations of the Director.

The Director has general authority to take action on all matters under the regulations in this part 275. Some of the authorities in this part are redelegated to “appropriate ATF officers”. The title of the appropriate ATF officer for each delegation is listed by section in ATF Order 1130.16A, Delegation Order—Delegation of Certain of the Director’s Authorities in 27 CFR parts 270, 275, and 296. ATF delegation orders, such as ATF Order 1130.16A, are available from the ATF Distribution Center, PO Box 5950, Springfield, Virginia 22150-5190, or from the ATF web site (<http://www.atf.treas.gov>).

[T.D. ATF-420, 64 FR 71942, Dec. 22, 1999, as amended by T.D. ATF-444, 66 FR 13850, Mar. 8, 2001]

Subpart D—Taxes

TAX RATES

§ 275.30 Pipe tobacco and roll-your-own tobacco.

Pipe tobacco and roll-your-own tobacco are taxed at the following rates under 26 U.S.C. 5701(f) and (g), respectively:

| Product | Tax rate per pound ¹ for removals during the years | | |
|-----------------------------|---|---------------|----------------|
| | 1993 to 1999 | 2000 and 2001 | 2002 and after |
| Pipe tobacco | \$0.675 | \$0.9567 | \$1.0969 |
| Roll-your-own tobacco | No tax | 0.9567 | 1.0969 |

¹ Prorate tax for fractions of a pound.

[T.D. ATF-420, 64 FR 71942, Dec. 22, 1999]

§ 275.31 Cigar tax rates.

(a) Cigars are taxed at the following rates under 26 U.S.C. 5701(a):

| Product | Tax rate for removals during the years | | |
|---|--|---------------|----------------|
| | 1993 to 1999 | 2000 and 2001 | 2002 and after |
| Small cigars (per thousand) | \$1.125 | \$1.594 | \$1.828 |
| Large cigars ¹ percentage of sale price | 12.75% | 18.063% | 20.719% |