

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 45.11

by any appropriate 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

Subpart A—Scope of Regulations

Sec.

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

Subpart B—Definitions

45.11 Meaning of terms.

Subpart C—Administrative Provisions

- 45.21 Alternate methods or procedures.
- 45.22 Emergency variations from requirements.
- 45.23 Authority of appropriate ATF officers to enter premises.
- 45.24 Interference with administration.
- 45.25 Unlawful purchase, receipt, possession, or sale of tobacco products, or cigarette papers or tubes, after removal.
- 45.26 Delegations of the Director.
- 45.27 Forms prescribed.

Subpart D—Removals

- 45.31 Restrictions.
- 45.32 Under manufacturer's bond.
- 45.33 Return of shipment to factory.
- 45.34 Loss or shortage in shipment.
- 45.35 Liability for tax.
- 45.36 Payment of tax.
- 45.37 Assessment.

Subpart E—Packaging Requirements

- 45.41 Packages.
- 45.42 Mark.
- 45.43 Notice for smokeless tobacco.
- 45.44 Notice for cigars.
- 45.45 Notice for cigarettes.
- 45.45a Notice for pipe tobacco.
- 45.45b Notice for roll-your-own tobacco.
- 45.45c Package use-up rule.
- 45.46 Tax-exempt label.

Subpart F—Records

45.51 Supporting records.

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.

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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]

Subpart B—Definitions

§ 45.11 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 1130.28, Delegation of the Director's Authorities in 27 CFR Parts 45 and 46.

Armed forces. The Army, Navy (including the Marine Corps), Air Force, and Coast Guard.

Charge of the United States. A patient in a hospital or similar institution, or a Federal prisoner, if the hospital, institution, or prison is operated by a Federal agency and the support or care of such person results in a charge on, or an expense to, the United States Government.

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