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**Subpart A—Scope of Regulations**

**§ 40.1 Manufacture of tobacco products and cigarette papers and tubes.**

This part contains regulations relating to the manufacture of tobacco products and cigarette papers and tubes; the payment by manufacturers of tobacco products and cigarette papers and tubes of internal revenue taxes imposed by 26 U.S.C. chapter 52; and the qualification of and operations by manufacturers of tobacco products.

[T.D. ATF-384, 61 FR 54085, Oct. 17, 1996]

**§ 40.2 Territorial extent.**

The provisions of the regulations in this part shall apply in the several States of the United States and the District of Columbia.

**Subpart B—Definitions**

**§ 40.11 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