

## NOTICE OF REMOVAL OF SHIPMENT

- 44.256 Preparation.
- 44.257 Disposition.
- 44.258 To officers of the armed forces for subsequent exportation.
- 44.259 To noncontiguous foreign countries and possessions of the United States.
- 44.260 To a Federal department or agency.
- 44.261 To contiguous foreign countries.
- 44.262 To Government vessels and aircraft for consumption as supplies.
- 44.263 To commercial vessels and aircraft for consumption as supplies.
- 44.264 To export warehouses.
- 44.264a To a foreign-trade zone.
- 44.265 For export by parcel post.

## RETURN OF SHIPMENT

- 44.266 Return of cigars from export warehouses.
- 44.267 Return of cigars from other sources.

AUTHORITY: 26 U.S.C. 5142, 5143, 5146, 5701, 5703–5705, 5711–5713, 5721–5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

SOURCE: Redesignated by T.D. ATF-464, 66 FR 43480, Aug. 20, 2001.

EDITORIAL NOTE: Nomenclature changes to part 44 appear by T.D. ATF-464, 66 FR 43480, Aug. 20, 2001, and T.D. ATF-480, 67 FR 30801–30803, May 8, 2002.

**Subpart A—Scope of Regulations****§ 44.1 Exportation of tobacco products, and cigarette papers and tubes, without payment of tax, or with drawback of tax.**

This part contains the regulations relating to the exportation (including supplies for vessels and aircraft) of tobacco products and cigarette papers and tubes, without payment of tax; the qualification of, and operations by, export warehouse proprietors; and the allowance of drawback of tax paid on tobacco products, and cigarette papers and tubes exported.

[T.D. 6871, 31 FR 48, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28087, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

**§ 44.2 Forms prescribed.**

(a) The appropriate ATF officer is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or

pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150–5950, or by accessing the ATF web site (<http://www.atf.treas.gov/>).

(5 U.S.C. 552(a) (80 Stat. 383, as amended))

[T.D. ATF-92, 46 FR 46922, Sept. 23, 1981, as amended by T.D. ATF-232, 51 FR 28087, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-372, 61 FR 20725, May 8, 1996; T.D. ATF-480, 67 FR 30801, May 8, 2002]

**§ 44.3 Delegations of the Director.**

Most of the authorities of the Director contained in this part are delegated to appropriate ATF officers. These ATF officers are specified in ATF Order 1130.31, Delegation of the Director's Authorities in Part 44. ATF delegation orders, such as ATF Order 1130.31, are available from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150–5950, or from the ATF web site (<http://www.atf.treas.gov/>).

[T.D. ATF-480, 67 FR 30801, May 8, 2002]

**Subpart B—Definitions****§ 44.11 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 1130.31, Delegation of the Director's Authorities in 27 CFR Part 44, Exportation of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax.