

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 45.51

“Class A”, and for large cigarettes, either “large” or “Class B”.

(72 Stat. 1422; 26 U.S.C. 5723)

[27 FR 4478, May 10, 1962. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 45.45a Notice for pipe tobacco.

(a) *Product designation.* Every package of pipe tobacco shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, the designation “pipe tobacco.” As an alternative, packages of pipe tobacco may be designated “Tax Class L.”

(b) *Product weight.* Every package of pipe tobacco shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement of the actual pounds and ounces of the product contained therein.

[T.D. ATF-289, 54 FR 48842, Nov. 27, 1989]

§ 45.45b Notice for roll-your-own tobacco.

(a) *Product designation.* Before removal subject to tax, roll-your-own tobacco must have adequately imprinted on, or on a label securely affixed to, the package, the designation roll-your-own tobacco” or “cigarette tobacco” or “Tax Class J.”

(b) *Product weight.* Before removal subject to tax, roll-your-own tobacco must have a clear statement of the actual weight in pounds and ounces of the product in the package. This statement must be adequately imprinted on, or on a label securely affixed to, the package.

(Approved by the Office of Management and Budget under control number 1512-0502)

[T.D. ATF-429, 65 FR 57547, Sept. 25, 2000]

§ 45.45c Package use-up rule.

(a) A manufacturer must have used such packaging for roll-your-own tobacco before January 1, 2000.

(b) A manufacturer of roll-your-own tobacco, may continue to place roll-your-own tobacco in packages that do not meet the marking requirements of §§ 40.212 and 40.216b(b) until April 1, 2000.

(c) A manufacturer of roll-your-own tobacco may continue to place roll-

your-own tobacco in packages that do not meet the marking requirements of § 40.216b(a) until October 1, 2000.

[T.D. ATF-427, 65 FR 40051, June 29, 2000]

§ 45.46 Tax-exempt label.

Every package of tobacco products, and cigarette papers and tubes removed under this part shall have the words “Tax-Exempt. For Use of U.S. Not To Be Sold.” adequately imprinted on the package or on a label securely affixed thereto.

(72 Stat. 1422; 26 U.S.C. 5723)

[T.D. 6871, 31 FR 58, 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 F—Records

§ 45.51 Supporting records.

(a) *Records of removals.* Every manufacturer who removes tobacco products, and cigarette papers and tubes under this part must, in addition to the records kept under part 40 of this chapter, keep a supporting record of such removals and must make appropriate entries therein at the time of removal. The supporting record for each removal must show:

(1) The date of removal;

(2) The name and address of the Federal agency to which shipped or delivered;

(3) The kind and quantity and,

(4) for large cigars, the sale price.

(b) *Records of returns.* If any tobacco products, or cigarette papers or tubes removed under this part are returned to the factory, such returns must be noted in the supporting record.

(c) *Commercial records.* Where the manufacturer keeps, at the factory, copies of invoices or other commercial records containing the information required as to each removal, in such manner that the information may be readily ascertained therefrom, such copies will be considered the supporting record required by this section.

(d) *Retention period.* The manufacturer must retain the supporting record for 3 years following the close of the year covered therein. The record must be made available for inspection

Pt. 46

by any appropriate ATF officer upon request.

(Approved by the Office of Management and Budget under control number 1512-0363)

(See 26 U.S.C. 5741)

[T.D. ATF-420, 64 FR 71945, Dec. 22, 1999, as amended by T.D. ATF-472, Feb. 27, 2002]

PART 46—MISCELLANEOUS REGULATIONS RELATING TO TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

Subpart A—Application of 26 U.S.C. 6423, as Amended, to Refund or Credit of Tax on Tobacco Products, and Cigarette Papers and Tubes

GENERAL

- Sec.
- 46.1 Scope of regulations in this subpart.
- 46.2 Meaning of terms.
- 46.3 Applicability to certain credits or refunds.
- 46.4 Ultimate burden.
- 46.5 Conditions to allowance of credit or refund.
- 46.6 Requirements for persons intending to file claim.

CLAIM PROCEDURE

- 46.7 Execution and filing of claim.
- 46.8 Data to be shown in claim.
- 46.9 Time for filing claim.

BOND

- 46.10 Bond, Form 2490.
- 46.11 Corporate surety.
- 46.12 Deposit of securities in lieu of corporate surety.
- 46.13 Authority to approve bonds.
- 46.14 Termination of liability.
- 46.15 Release of pledged securities.

PENALTIES

- 46.16 Penalties.

Subpart B—Administrative Provisions

- 46.21 Delegations of the Director.
- 46.22 Forms prescribed.

Subpart C—Disaster Loss Claims

- 46.71 Scope of subpart.

DEFINITIONS

- 46.72 Meaning of terms.

PAYMENTS

- 46.73 Circumstances under which payment may be made.

27 CFR Ch. I (4-1-05 Edition)

CLAIMS PROCEDURE

- 46.74 Execution of claims.
- 46.75 Required information for claim.
- 46.76 Supporting evidence.
- 46.77 Time and place of filing.
- 46.78 Action by appropriate ATF officer.

DESTRUCTION OF TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES

- 46.79 Supervision.

PENALTIES

- 46.80 Penalties.

ADMINISTRATIVE PROVISIONS

- 46.81 [Reserved]

Subparts D-F [Reserved]

Subpart G—Dealers in Tobacco Products

- 46.161 Scope of subpart.
- 46.162 Territorial extent.
- 46.163 Meaning of terms.
- 46.164 Authority of ATF officers to enter premises.
- 46.165 Interference with administration.
- 46.166 Dealing in tobacco products.
- 46.167 Liability to tax.
- 46.168 Liability to penalties and forfeitures.

Subpart H [Reserved]

Subpart I—Floor Stocks Tax on Cigarettes Held for Sale on January 1, 2000 and on January 1, 2002

GENERAL

- 46.191 Purpose of this subpart.
- 46.192 Terms used in this subpart.
- 46.193 Floor stocks tax defined.
- 46.194 Persons liable for this tax.
- 46.195 Persons not liable for this tax.
- 46.196 Floor stocks requirements.

INVENTORIES

- 46.201 Establish quantities of cigarettes.
- 46.202 Inventory for cigarettes with export markings.
- 46.203 How to identify cigarettes with export markings.
- 46.204 When to take inventory.
- 46.205 Physical inventory requirements.
- 46.206 Book or record inventory requirements.
- 46.207 Cigarettes in transit.
- 46.208 Guidelines to determine title of cigarettes in transit.
- 46.209 Cigarettes in a foreign trade zone.
- 46.210 Cigarettes held in bond.
- 46.211 Unmerchtable cigarettes.
- 46.212 Cigarettes in vending machines.
- 46.213 Cigarettes marked “not for sale” or “complimentary”.