

the instructions, on the form. All copies of the schedule shall be forwarded to the appropriate TTB officer.

(72 Stat. 1419; 26 U.S.C. 5705)

[T.D. ATF-384, 61 FR 54085, Oct. 17, 1996, as amended by T.D. ATF-424, 64 FR 71932, Dec. 22, 1999]

**§ 40.477 Action by the appropriate TTB officer.**

Upon receipt of a schedule of cigarette papers and tubes withdrawn from the market, the appropriate TTB officer may assign a TTB officer to verify the schedule and supervise disposition of the cigarette papers and tubes, or may authorize the manufacturer to dispose of the articles without supervision by so stating on the original and one copy of the schedule returned to the manufacturer.

(72 Stat. 1419; 26 U.S.C. 5705)

**§ 40.478 Disposition of cigarette papers and tubes and schedule.**

When so authorized, as evidenced by the appropriate TTB officer's statement on the schedule, the manufacturer shall dispose of the cigarette papers and tubes as specified in the schedule. After the articles are disposed of, the manufacturer shall execute a certificate on both copies of the schedule received from the appropriate TTB officer, to show the disposition and the date of disposition of the articles. In connection with a claim for credit or refund, the manufacturer shall attach the original of the schedule to the claim for credit or refund, TTB Form 2635 (5620.8), filed under § 40.473. When an appropriate TTB officer is assigned to verify the schedule and supervise disposition of the cigarette papers and tubes, such officer shall, upon completion of the assignment, execute a certificate on all copies of the schedule to show the disposition and the date of disposition of the articles. In connection with a claim for allowance, the officer shall return one copy of the schedule to the manufacturer for the record, and in connection with a claim for credit or refund, the officer shall return the original and one copy of the schedule to the manufacturer, the original of which the

manufacturer shall attach to the claim filed under § 40.473.

(72 Stat. 1419, as amended; 26 U.S.C. 26 U.S.C. 5705)

**PART 41—IMPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES**

**Subpart A—Scope of Regulations**

Sec.

41.1 Importation of tobacco products and cigarette papers and tubes.

**Subpart B—Definitions**

41.11 Meaning of terms.

**Subpart C—General**

41.21 Forms prescribed.

41.22 Retention of records.

41.23 Authority of TTB officers to enter premises.

41.24 Interference with administration.

41.25 Disposal of forfeited, condemned, and abandoned tobacco products and cigarette papers and tubes.

41.26 Alternate methods or procedures.

41.27 Emergency variations from requirements.

41.28 Penalties and forfeitures.

41.29 Delegations of the Administrator.

**Subpart D—Taxes**

**TAX RATES**

41.30 Pipe tobacco and roll-your-own tobacco.

41.31 Cigar tax rates.

41.32 Cigarette tax rates.

41.33 Smokeless tobacco tax rates.

41.34 Cigarette papers.

41.35 Cigarette tubes.

**CLASSIFICATION OF LARGE CIGARS AND CIGARETTES**

41.37 [Reserved]

41.38 Cigarettes.

41.39 Determination of sale price of large cigars.

**LIABILITY FOR AND PAYMENT OF TAXES**

41.40 Persons liable for tax.

41.41 Determination and payment of tax.

**EXEMPTIONS FROM TAXES AND PERMITS**

41.50 Exemptions.

**ASSESSMENT OF TAXES**

41.60 Assessment.