

(b) Special rule for large cigarettes. If large cigarettes are more than 6½ inches in length, the rate of tax is the rate prescribed for small cigarettes, counting each 2 ¾ inches, or fraction thereof, of the length of each as one cigarette. (See 26 U.S.C. 5701(b).)

[T.D. ATF-381, 61 FR 37004, July 16, 1996]

**§ 275.33 Smokeless tobacco tax rates.**

On smokeless tobacco imported or brought into the United States, the following taxes are imposed by law:

(a) Snuff. Snuff removed on or after January 1, 1993, 36 cents per pound and a proportional tax at a like rate on fractional parts of a pound.

(b) Chewing tobacco. Chewing tobacco removed on or after January 1, 1993, 12 cents per pound and a proportional tax at the like rate on fractional parts of a pound. (See 26 U.S.C. 5701(e).)

[T.D. ATF-381, 61 FR 37004, July 16, 1996]

**§ 275.34 Cigarette papers.**

(a) On each book or set of cigarette papers containing more than 25 papers imported or brought into the United States on or after January 1, 1993, the taxes imposed by law are 0.75 cent for each 50 papers or fractional part thereof.

(b) Where cigarette papers measure more than 6½ inches in length, they shall be taxable at the above rates, counting each 2¾ inches, or fraction thereof, of the length of each as one cigarette paper. (See 26 U.S.C. 5701(c).)

[T.D. ATF-381, 61 FR 37004, July 16, 1996]

**§ 275.35 Cigarette tubes.**

(a) On cigarette tubes imported or brought into the United States on or after January 1, 1993, the taxes imposed by law are 1.5 cents for each 50 tubes or fractional part thereof.

(b) Where cigarette tubes measure more than 6½ inches in length, they shall be taxable at the above rates, counting each 2¾ inches, or fraction thereof, of the length of each as one cigarette tube. (See 26 U.S.C. 5701(d).)

[T.D. ATF-381, 61 FR 37004, July 16, 1996]

CLASSIFICATION OF LARGE CIGARS AND CIGARETTES

**§ 275.37 Statistical classification of large cigars.**

Large cigars are divided into eight classes for statistical purposes, according to the wholesale price or sale price, as applicable. The eight classes are as follows:

(a) *Class A.* Large cigars with a wholesale price or sale price, as applicable of not more than \$33.00 per thousand,

(b) *Class B.* Large cigars with a wholesale price or sale price, as applicable of more than \$33.00 per thousand but not more than \$51.00 per thousand,

(c) *Class C.* Large cigars with a wholesale price or sale price, as applicable of more than \$51.00 per thousand but not more than \$66.00 per thousand,

(d) *Class D.* Large cigars with a wholesale price or sale price, as applicable of more than \$66.00 per thousand but not more than \$105.00 per thousand,

(e) *Class E.* Large cigars with a wholesale price or sale price, as applicable of more than \$105.00 per thousand but not more than \$120.00 per thousand,

(f) *Class F.* Large cigars with a wholesale price or sale price, as applicable of more than \$120.00 per thousand but not more than \$154.00 per thousand,

(g) *Class G.* Large cigars with a wholesale price or sale price, as applicable of more than \$154.00 per thousand but not more than \$235.294 per thousand, and

(h) *Class H.* Large cigars with a wholesale price or sale price, as applicable of more than \$235.294 per thousand.

[T.D. ATF-40, 42 FR 5003, Jan. 26, 1977; as amended by T.D. ATF-307, 55 FR 52744, Dec. 21, 1990]

**§ 275.38 Cigarettes.**

For internal revenue tax purposes, small cigarettes are designated Class A and large cigarettes are designated Class B.

(72 Stat. 1414; 26 U.S.C. 5701)

[26 FR 8191, Aug. 31, 1961. Redesignated at 40 FR 16835, Apr. 15, 1975]