

and tubes from customs custody, without payment of internal revenue tax, see subpart G of this part.)

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

[T.D. 6871, 31 FR 42, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28085, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-246, 52 FR 669, Jan. 8, 1987; T.D. ATF-384, 61 FR 54095, Oct. 17, 1996]

§ 275.85a Release from customs custody of returned articles.

Domestically produced tobacco products (classifiable under item 9801.00.80 of the Harmonized Tariff Schedule of the United States, 19 U.S.C. 1202) exported from and returned unchanged to the United States may if entered, or withdrawn from warehouse, for consumption after June 30, 1964, be released from customs custody without payment of that part of the duty attributable to the internal revenue tax for delivery to the factory of a manufacturer of tobacco products under his bond. Domestically produced cigarette papers and tubes (classifiable under item 9801.00.80 of the Harmonized Tariff Schedule of the United States, 19 U.S.C. 1202) exported from and returned unchanged to the United States may if entered, or withdrawn from warehouse, for consumption after June 30, 1964, be released from customs custody without payment of that part of the duty attributable to the internal revenue tax for delivery, under the bond of the manufacturer to whom such articles are released, to the factory of (a) a manufacturer of cigarette papers and tubes; or (b) a manufacturer of tobacco products solely for use in the manufacture of cigarettes. Releases under this section shall be in accordance with the procedures set forth in § 275.86. Upon such release, the tobacco products and cigarette papers and tubes shall be subject to the tax and all other provisions of chapter 52, I.R.C., and, as applicable, subject to the provisions of the regulations in part 270 of this chapter as if they had not been exported or other-

wise removed from internal revenue bond.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)

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§ 275.86 Procedure for release.

Every manufacturer of tobacco products and cigarette papers and tubes who desires to obtain the release of tobacco products and cigarette papers and tubes from customs custody, without payment of internal revenue tax, under his bond, as provided in § 275.85 or § 275.85a, shall prepare a notice of release, Form 2145, in triplicate, and file the three copies of the form with the regional director (compliance) for the region wherein the manufacturer is located. The regional director (compliance) will not certify Form 2145 covering the release of tobacco products and cigarette papers and tubes unless the manufacturer is authorized, under part 270 of this chapter, to receive, without payment of tax, the kinds of articles set forth in the form. After certification by the regional director (compliance), all copies shall be presented by the manufacturer to the district director of customs having custody of the tobacco products and cigarette papers and tubes prior to release thereof. The district director of customs may release such articles upon completion of the notice of release and, after release, he will retain one copy of the form, transmit one copy to the regional director (compliance) shown thereon, and return one copy to the manufacturer, which shall be retained by the manufacturer.

(72 Stat. 1418, as amended, 1423, as amended; 26 U.S.C. 5704, 5741)

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