

and commencing again with number 1 on January 1 of each year thereafter.

§ 290.257 Disposition.

After actual withdrawal from his warehouse of the shipment described on the notice of removal, Form 2149, the customs warehouse proprietor shall, except where the shipment is to be exported by parcel post, promptly forward one copy of the notice of removal to the regional director (compliance) for the region in which is located the customs warehouse from which the shipment is withdrawn. A copy of each such notice shall be retained by the customs warehouse proprietor as a part of his records, for two years following the close of the calendar year in which the shipment was withdrawn, and shall be made available for inspection by any ATF officer upon his request. The proprietor shall dispose of the other copies of each notice of removal as required by this subpart.

§ 290.258 To officers of the armed forces for subsequent exportation.

Where cigars are withdrawn from a customs warehouse for delivery to officers of the armed forces of the United States in this country for subsequent shipment to, and use by, the armed forces outside the United States, the customs warehouse proprietor making the shipment shall forward a copy of the notice of removal, Form 2149, to the officer at the base or installation authorized to receive the cigars described on the notice of removal. Upon execution by the armed forces receiving officer of the certificate of receipt on the copy of the notice of removal, he shall return such copy to the customs warehouse proprietor making the shipment for filing with the appropriate regional director (compliance).

§ 290.259 To noncontiguous foreign countries and possessions of the United States.

Where cigars are withdrawn from a customs warehouse for direct delivery to a vessel or aircraft for transportation to a noncontiguous foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, the customs warehouse proprietor making the withdrawal shall file

two copies of the notice of removal, Form 2149, with the office of the district director of customs at the port where the shipment is to be laden. Such copies of the notice of removal should be filed with the related shipper's export declaration, Commerce Form 7525-V. In the event the copies of the notice of removal are not filed with the shipper's export declaration, when the copies of the notice are filed with the district director of customs they shall show all particulars necessary to enable that officer to associate the notice with the related shipper's export declaration and any other documents filed with his office in connection with the shipment. After the vessel or aircraft on which the shipment has been laden clears or departs from the port of lading the customs authority shall execute the certificate of exportation on both copies of the notice of removal, retain one copy for his records, and deliver or transmit the other copy to the customs warehouse proprietor making the shipment for filing with the appropriate regional director (compliance).

[T.D. 6961, 33 FR 9494, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 290.260 To a Federal department or agency.

Where cigars are withdrawn from a customs warehouse and are destined for ultimate delivery in a noncontiguous foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, but the shipment is to be delivered to a Federal department or agency, or to an authorized dispatch agent, transportation officer, or port director of such a department or agency for forwarding on to the place of destination of the shipment, the customs warehouse proprietor making the shipment shall furnish a copy of the notice of removal, Form 2149, to the Federal department or agency, or an officer thereof at the port, receiving the shipment for ultimate transmittal to the place of destination, in order that such department, agency, or officer, can properly execute the certificate of receipt on such notice to evidence receipt of the shipment for transmittal to a place beyond the jurisdiction of the internal revenue laws of the United States. After completing such