

or activity in which the vessel or aircraft is engaged.

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

§ 290.264 To export warehouses.

Where cigars are withdrawn from a customs warehouse for delivery to an export warehouse, the proprietor of the customs warehouse shall forward to the proprietor of the export warehouse three copies of the notice of removal, Form 2149, covering the shipment, for execution and disposition in accordance with procedure similar to that set forth in § 290.200 in connection with a shipment of tobacco products, and cigarette papers and tubes from a factory to an export warehouse. The executed copy of the notice of removal, Form 2149, returned to the customs warehouse proprietor by the export warehouse proprietor shall be filed with the appropriate regional director (compliance).

[T.D. ATF-48, 44 FR 55856, Sept. 28, 1979, as amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 290.264a To a foreign-trade zone.

Where cigars are withdrawn from a customs warehouse for delivery to a foreign-trade zone, under zone restricted status for the purpose of exportation or storage, the customs warehouse proprietor making the shipment shall forward two copies of the notice of removal, Form 2149, to the customs officer in charge of the zone. Upon receipt of the shipment, the customs officer shall execute the certificate of receipt on each copy of the form, noting thereon any discrepancy, retain one copy for his records, and forward the other copy to the customs warehouse proprietor making the shipment for filing with the appropriate regional director (compliance).

[T.D. 6564, 26 FR 4362, May 19, 1961. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 290.265 For export by parcel post.

Where cigars are withdrawn from a customs warehouse for export by parcel post, the customs warehouse proprietor shall present one copy of the notice of removal, Form 2149, together with the

shipping containers, to the postal authorities with the request that the postmaster or his agent execute the certificate of mailing on the form. Where a customs warehouse proprietor so desires, he may cover under one notice of removal all the cigars removed under this part for export by parcel post which are delivered at one time to the postal service for that purpose. The customs warehouse proprietor shall immediately file the receipted copy of the notice of removal with the appropriate regional director (compliance).

RETURN OF SHIPMENT

§ 290.266 Return of cigars from export warehouses.

Where cigars are returned to a customs warehouse from an export warehouse, the officer in charge of the customs warehouse shall execute the certificate of receipt on each of the copies of the related Form 2150 received from the export warehouse proprietor, after checking the containers to determine whether all the cigars described on the notice have been received. Thereafter, both copies of the Form 2150 shall be turned over to the proprietor of the customs warehouse who shall return one copy to the export warehouse proprietor for disposition as provided in § 290.201. The customs warehouse proprietor shall retain the other copy of the notice of removal, as a part of his records, for two years following the close of the calendar year in which the shipment was received. Such copy shall be made available for inspection by any ATF officer upon his request.

[T.D. ATF-48, 44 FR 55856, Sept. 28, 1979]

§ 290.267 Return of cigars from other sources.

A customs warehouse proprietor may return to his warehouse cigars previously withdrawn therefrom, under this subpart, provided he promptly files with the appropriate regional director (compliance) a copy of the Form 2149 under which the cigars were originally withdrawn, with the certificate of receipt properly modified and executed by the customs officer in charge of the warehouse to show return of the shipment. If less than the entire shipment is returned to the warehouse, the form

shall state what disposition was made of the remainder of the original shipment and any other facts pertinent to such shipment. The customs warehouse proprietor shall retain a copy of such form as a part of his records for two years after the close of the calendar year in which the shipment was returned. Such copy shall be made available for inspection by any ATF officer upon request.

PART 295—REMOVAL OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX FOR USE OF THE UNITED STATES

Subpart A—Scope of Regulations

Sec.

295.1 Removal of tobacco products, and cigarette papers and tubes, without payment of tax, for use of the United States.

Subpart B—Definitions

295.11 Meaning of terms.

Subpart C—Administrative Provisions

295.21 Alternate methods or procedures.
 295.22 Emergency variations from requirements.
 295.23 Authority of ATF officers to enter premises.
 295.24 Interference with administration.
 295.25 Unlawful purchase, receipt, possession, or sale of tobacco products, or cigarette papers or tubes, after removal.

Subpart D—Removals

295.31 Restrictions.
 295.32 Under manufacturer's bond.
 295.33 Return of shipment to factory.
 295.34 Loss or shortage in shipment.
 295.35 Liability for tax.
 295.36 Payment of tax.
 295.37 Assessment.

Subpart E—Packaging Requirements

295.41 Packages.
 295.42 Mark.
 295.43 Notice for smokeless tobacco.
 295.44 Notice for cigars.
 295.45 Notice for cigarettes.
 295.45a Notice for pipe tobacco.
 295.45b Transitional rule.
 295.46 Tax-exempt label.

Subpart F—Records

295.51 Supporting record.

AUTHORITY: 26 U.S.C. 5703, 5704, 5705, 5723, 5741, 5751, 5762, 5763, 6313, 7212, 7342, 7606, 7805, 44 U.S.C. 3504(h).

Subpart A—Scope of Regulations

§295.1 Removal of tobacco products, and cigarette papers and tubes, without payment of tax, for use of the United States.

This part contains the regulations relating to the removal of tobacco products, and cigarette papers and tubes, without payment of tax, for use of the United States.

[T.D. 6871, 31 FR 57, 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 B—Definitions

§295.11 Meaning of terms.

When used in this part and in forms prescribed under this part, the following terms shall have the meanings given in this section, unless the context clearly indicates otherwise. Words in the plural form shall include the singular, and vice versa, and words indicating the masculine gender shall include the feminine. The terms "includes" and "including" do not exclude things not listed which are in the same general class.

Armed forces. The Army, Navy (including the Marine Corps), Air Force, and Coast Guard.

Associate Director (Compliance Operations). The Associate Director (Compliance Operations) in the Bureau of Alcohol, Tobacco and Firearms, who is responsible to, and functions under the direction and supervision of, the Director.

ATF officer. An officer of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

Charge of the United States. A patient in a hospital or similar institution, or a Federal prisoner, if the hospital, institution, or prison is operated by a Federal agency and the support or care of such person results in a charge on, or an expense to, the United States Government.