

Quantity	Article	Rate of tax	Amount
Total claimed	\$398.38

EXAMPLE USING RATES FOR 1993 AND THEREAFTER:

Quantity	Article	Rate of tax	Amount
20,000	Small cigars	\$1.125 per thousand	\$22.50
1,000	Large cigars—sale price \$100/thousand	\$12.75 percent of sale price	12.75
500	Large cigars—sale price \$236/thousand	\$30 per thousand	15.00
10,000	Small cigarettes	\$12 per thousand	120.00
5,000	Large cigarettes	\$25.20 per thousand	126.00
2,000 sets	Cigarette papers—50 per set	\$0.0075 per set	15.00
1,000 sets	Cigarette papers—100 per set	\$0.015 per set	15.00
1,000	Cigarette tubes	\$0.015 per 50 tubes	0.30
100 lbs	Chewing tobacco	\$0.12 per pound	12.00
200 lbs	Snuff	\$0.36 per pound	72.00
100 lbs	Pipe tobacco	\$0.675 per pound	67.50
Total claimed	\$478.05

The claimant shall certify on the claim to the effect that no amount of internal revenue tax or customs duty claimed therein has been or will be otherwise claimed under any other provision of law or regulations.

[T.D. ATF-289, 54 FR 48842, Nov. 27, 1989; as amended by T.D. ATF-307, 55 FR 52745, Dec. 21, 1990]

§ 296.75 Separation of imported and domestic tobacco products, and cigarette papers and tubes; separate claims for taxes and duties.

If a claim involves taxes on domestic tobacco products, or cigarette papers or tubes and imported tobacco products, or cigarette papers or tubes, the quantities of each must be shown separately in the claim. A separate claim must be filed, with the regional director (compliance), in respect of customs duties.

[T.D. 6871, 31 FR 59, 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]

§ 296.76 Claimant to furnish satisfactory proof.

The claimant shall furnish proof to the satisfaction of the regional director (compliance) regarding the following:

(a) That the tax on such tobacco products, or cigarette papers or tubes has been paid or determined and customs duty has been paid;

(b) That such tobacco products, or cigarette papers or tubes were lost, rendered unmarketable, or condemned by a duly authorized official, by reason of a disaster;

(c) The type and date of occurrence of the disaster and the location of the tobacco products, or cigarette papers or tubes at that time;

(d) That the claimant was not indemnified by any valid claim of insurance or otherwise in respect of the tax, or tax and duty, on the tobacco products, or cigarette papers or tubes covered by the claim; and

(e) That the claimant is entitled to payment under this subpart.

[T.D. 6871, 31 FR 59, 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]

§ 296.77 Supporting evidence.

The claimant shall support his claim with any evidence (such as inventories, statements, invoices, bills, records, stamps, and labels) that he is able to submit, relating to the tobacco products, or cigarette papers or tubes on hand at the time of the disaster and averred to have been lost, rendered unmarketable, or condemned as a result thereof. If the claim is for refund of duty the claimant shall furnish, if practicable, the customs entry number,