

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

§41.11

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AUTHORITY: 26 U.S.C. 5701–5705, 5708, 5712, 5713, 5721–5723, 5741, 5754, 5761–5763, 6301, 6302, 6313, 6402, 6404, 7101, 7212, 7342, 7606, 7651, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

EFFECTIVE DATE NOTE: By T.D. TTB–78, at 74 FR 29414, June 22, 2009, the authority citation to part 41 was revised, effective June 22, 2009 through June 22, 2012.

SOURCE: Redesignated by T.D. TTB–16, 69 FR 52424, Aug. 26, 2004, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 41 (formerly part 275) appear at T.D. ATF–460, 66 FR 39093, July 27, 2001.

## Subpart A—Scope of Regulations

### §41.1 Importation of tobacco products, cigarette papers and tubes, and processed tobacco.

This part contains regulations relating to tobacco products, cigarette papers and tubes, and processed tobacco imported into the United States from a foreign country or brought into the United States from Puerto Rico, the Virgin Islands, or a possession of the United States; the removal of tobacco products from a customs bonded manufacturing warehouse, class 6; restrictions on the importation of previously exported tobacco products and cigarette papers and tubes; and the release of tobacco products and cigarette papers and tubes from customs custody,

without payment of internal revenue tax or customs duty attributable to the internal revenue tax.

[T.D. ATF–421, 64 FR 71924, Dec. 22, 1999]

EFFECTIVE DATE NOTE: By T.D. TTB–78, at 74 FR 29414, June 22, 2009, §41.1 was amended by removing the words “and cigarette papers and tubes” where they first appear in the text and adding in their place, the words “, cigarette papers and tubes, and processed tobacco”, effective June 22, 2009 through June 22, 2012.

## Subpart B—Definitions

### §41.11 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.

*Administrator.* The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

*Appropriate TTB officer.* An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.41, Delegation of the Administrator’s Authorities in 27 CFR Part 41, Importation of Tobacco Products and Cigarette Papers and Tubes.

*Bank.* Any commercial bank.

*Banking day.* Any day during which a bank is open to the public for carrying on substantially all its banking functions.

*Business day.* Any day, other than a Saturday, Sunday, or a legal holiday. (The term legal holiday includes all holidays in the District of Columbia and, in the case of bonded manufacturers in Puerto Rico, all legal holidays in the Commonwealth of Puerto Rico.)

*Bonded manufacturer.* A manufacturer of tobacco products in Puerto Rico who has an approved bond, in accordance with the provisions of this part, authorizing him to defer the payment in