dependent on, the event of a lottery, (b) any indecent or immoral picture, print, or representation, or (c) any statement or indication that United States tax has been paid. No person may purchase, receive, possess (except for personal consumption), offer for sale, or sell or otherwise dispose of, after removal, any tobacco products that are not put up in packages bearing the marks, labels, and notices, as required under this part.

(26 U.S.C. 5723 and 5751)

(EFFECTIVE DATE NOTE: By T.D. TTB–78, at 74 FR 29415, June 22, 2009, § 41.71 was amended by removing the last sentence, effective June 22, 2009 through June 22, 2012.)

§ 41.72 Notice for smokeless tobacco.

(a) Product designation. Every package of chewing tobacco or snuff shall, before removal subject to internal revenue tax, have adequately imprinted thereon, or on a label securely affixed thereto, the designation "chewing tobacco" or "snuff." As an alternative, packages of chewing tobacco may be designated "Tax Class C," and packages of snuff may be designated "Tax Class M."

(b) Product weight. Every package of chewing tobacco or snuff shall, before removal subject to internal revenue tax, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement of the actual pounds and ounces of the product contained therein. As an alternative, the shipping cases containing packages of chewing tobacco or snuff may, before removal, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement, in pounds and ounces, of the total weight of the product, the tax class of the product, and the total number of the packages of product contained therein.

(Approved by the Office of Management and Budget under control number 1512–0502)

(26 U.S.C. 5723 and 5751)

(EFFECTIVE DATE NOTE: By T.D. TTB–78, at 74 FR 29415, June 22, 2009, § 41.72b was amended by revising paragraph (a) and the Office of Management and Budget under control number 1513–0091)