§ 40.1 Manufacture of tobacco products, cigarette papers and tubes, and processed tobacco.

This part contains regulations relating to the manufacture of tobacco products, cigarette papers and tubes, and processed tobacco; the payment by manufacturers of tobacco products and cigarette papers and tubes of internal revenue taxes imposed by 26 U.S.C. chapter 52; and the qualification of and operations by manufacturers of tobacco products, cigarette papers and tubes, and processed tobacco.

[T.D. TTB–78, at 74 FR 29408, June 22, 2009]