§ 40.213 Tobacco products labeled for export.

Tobacco products labeled for export are ineligible for removal from the factory for distribution into the U.S. domestic market. Tobacco products labeled for export may not be sold, transferred, or delivered into the U.S. domestic market by a manufacturer of tobacco products unless the manufacturer repackages the tobacco product by removing it from its original package bearing the export marks and placing it into a new package. The new package, mark, and notice must conform to the requirements of this subpart.

[78 FR 38567, June 27, 2013]

EFFECTIVE DATE NOTE: At 78 FR 38567, June 27, 2013, § 40.213 was revised, effective Aug. 26, 2013 through Aug. 26, 2016.

§ 40.214 Notice for cigars.

Before removal subject to tax, every package of cigars shall have adequately imprinted on it, or on a label securely affixed to it—

(a) The designation “cigars”;

(b) The quantity of cigars contained in the package; and

(c) For small cigars, the classification of the product for tax purposes (i.e., either “small” or “little”).


§ 40.215 Notice for cigarettes.

Every package of cigarettes shall, before removal subject to 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)


§ 40.216b Notice for roll-your-own tobacco.

(a) Product designation. Every package of roll-your-own tobacco shall, before removal subject to tax, have adequately imprinted thereon, or on a label securely affixed thereto, a clear statement of the applicable designation “roll-your-own tobacco”, “cigarette tobacco”, “cigar tobacco”,