

Treasury Decisions - I

Subpart B - TOBACCO PRODUCTS

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS—CHAPTER I –
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE
TREASURY

Increase in Tax on Tobacco Products and Cigarette Papers and Tubes [99R-88P]

T.D. ATF-420a

27 CFR Parts 275

ACTION: Final rule ; correction.

SUMMARY: This document corrects the revision of a section of regulations that was erroneously changed in a final rule published in the Federal Register of December 22, 1999, regarding the increase in tax on tobacco products and cigarette papers and tubes.

EFFECTIVE DATE: January 1, 2000.

FOR FURTHER INFORMATION CONTACT: Marjorie D. Ruhf, Regulations Division, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW, Washington, DC 20226, (202) 927-8202, mdruhf@atfhq.atf.treas.gov.

SUPPLEMENTARY INFORMATION:

Background

The Bureau of Alcohol, Tobacco and Firearms (ATF) published a document in the Federal Register of December 22, 1999 (64 FR 71937). ATF erroneously revised § 275.117(b) and (c). This document corrects this error.

In rule FR Doc. 99-32605 published on December 22, 1999, on page 71944, in the second column, the instruction in paragraph 34 is removed.

Dated: March 15, 2000.

Bradley A. Buckles,
Director, Bureau of Alcohol, Tobacco and Firearms.

[FR Doc. 00-6994 Filed 3-20-00; 8:45 am]

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS—CHAPTER I —
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE
TREASURY

**Implementation of Public Law 105-33, Section 9302, Requiring the
Qualification of Tobacco Product Importers (98R-316P) And Miscellaneous
Technical Amendments**

T.D. ATF - 422a

27 CFR Part 275

ACTION: Temporary rule ; correction.

SUMMARY: This document corrects the authority citation and removes three changes of a temporary rule published in the Federal Register of December 22, 1999, regarding qualification of tobacco product importers and miscellaneous technical amendments contained in part 275, title 27 Code of Federal Regulations (CFR).

DATES: This rule is effective March 21, 2000.

FOR FURTHER INFORMATION CONTACT: Robert Ruhf, Regulations Division, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW, Washington, DC 20226 (202-927-8210).

SUPPLEMENTARY INFORMATION:

Background

The Bureau of Alcohol, Tobacco and Firearms (ATF) published a document in the Federal Register of December 22, 1999 (64 FR 71947). The authority citation for 27 CFR part 275 was incorrect in this document. Also, we erroneously removed and reserved §§ 275.39 and 275.117 and erroneously revised paragraph (a) of § 275.81. This document corrects these errors.

In rule FR Doc. 99-32600 published on December 22, 1999, make the following corrections:

On page 71948, in the second column, revise the authority citation for Part 275 to read as follows:

Authority: 18 U.S.C. 2342; 26 U.S.C. 5701, 5703, 5704, 5705, 5708, 5712, 5713, 5721, 5722, 5723, 5741, 5754, 5761, 5762, 5763, 6301, 6302, 6313, 6404, 7101, 7212, 7342, 7606, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

On page 71948, in the third column, instruction paragraph 5 is removed.

On page 71949, in the first column, the instruction in paragraph 10 is corrected to read as follows:

Par. 10. [Corrected]. Paragraphs (b) and (c) introductory text of § 275.81 are revised to read as follows:

§ 275.81 Tax Payment.

* * * * *

(b) *Method of payment.* Except in the case of articles imported or brought into the United States under §§ 275.85 and 275.85a, the internal revenue tax must be determined and paid to the Port Director of Customs before the tobacco products, cigarette papers, or cigarette tubes are removed from customs custody. The tax must be paid on the basis of a return on the customs form or by authorized electronic transmission by which the tobacco products, cigarette papers, or cigarette tubes are duty and tax paid to Customs.

(c) *Required information.* When tobacco products, cigarette papers, or cigarette tubes enter the United States for consumption, or when they are removed for consumption, the importer must include on the customs form or authorized electronic transmission the following internal revenue tax information.

* * * * *

On page 71951, in the first column, instruction paragraph 21 is removed.

Dated: March 15, 2000.

Bradley A. Buckles,
Director, Bureau of Alcohol, Tobacco and Firearms.

[FR Doc. 00-6995 Filed 3-20-00; 8:45 am]

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS—CHAPTER I —
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE
TREASURY

**Implementation of Public Law 105-33, Section 9302, Relating to the
Imposition of Permit Requirements on the Manufacturer of Roll-Your-Own
Tobacco (98R-370P)**

T.D. ATF—424a

27 CFR Parts 275

ACTION: Temporary rule; correction.

SUMMARY: This document corrects a section of regulations that was erroneously revised in a temporary rule (T.D. ATF – 424) published in the **Federal Register** of December 22, 1999, regarding the imposition of permit requirements on manufacturers of roll-your-own tobacco.

DATES: This rule is effective May 16, 2000.

FOR FURTHER INFORMATION CONTACT: Robert Ruhf, Regulations Division, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW, Washington, DC 20226, (202) 927-8210)

SUPPLEMENTARY INFORMATION: The Bureau of Alcohol, Tobacco and Firearms (ATF) published a document in the **Federal Register** of December 22, 1999 (64 FR 71929). We erroneously revised § 275.117(e). This document corrects that error.

In rule FR Doc. 99-32602 published on December 22, 1999, on page 71932, in the third column, remove the instruction and amendatory text in paragraph 25.

Signed: May 9, 2000

Bradley A. Buckles,
Director

[FR Doc. 00-12160 Filed 5-15-00; 8:45 am]