

## Subpart B — TOBACCO

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

### Recodification of Regulations on Tobacco Products and Cigarette Papers and Tubes

**T.D. ATF-457**

**27 CFR Parts 46, 70, 270, 275, 290, and 296**

**AGENCY:** Bureau of Alcohol, Tobacco and Firearms (ATF), Treasury.

**ACTION:** Treasury decision, final rule.

**SUMMARY:** The Bureau of Alcohol, Tobacco and Firearms (ATF) is recodifying the regulations in part 296—Miscellaneous Regulations Relating to Tobacco Products and Cigarette Papers and Tubes, title 27 of the Code of Federal Regulations (CFR). The purpose of this recodification is to reissue the regulations in 27 CFR part 296 as 27 CFR part 46. This change improves the organization of title 27.

**EFFECTIVE DATE:** June 14, 2001.

**FOR FURTHER INFORMATION CONTACT:** Lisa M. Gesser, Regulations Division, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226; (202-927-9347) or at [LMGesser@atfhq.atf.treas.gov](mailto:LMGesser@atfhq.atf.treas.gov).

#### SUPPLEMENTARY INFORMATION:

##### Background

As a part of continuing efforts to reorganize the part numbering system of title 27 CFR, ATF is removing part 296 of title 27 CFR, in its entirety, and is recodifying the regulations as 27 CFR part 46. This change improves the organization of title 27 CFR.

#### Derivation Table for Part 46

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The requirements of—	Are derived from—
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Subpart B [Reserved]  
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Subparts D-E [Reserved]  
Subpart F

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Subpart G

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Subpart H [Reserved]

Subpart I

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**Paperwork Reduction Act**

The provisions of the Paperwork Reduction Act of 1995, Public Law 104-13, 44 U.S.C. Chapter 35, and its implementing regulations, 5 CFR part 1320, do not apply to this final rule because there are no new or revised recordkeeping or reporting requirements.

**Regulatory Flexibility Act**

Because no notice of proposed rulemaking is required for this rule under the Administrative Procedure Act (5 U.S.C. 553), the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 et seq.) do not apply. We sent a copy of this final rule to the Chief Counsel for Advocacy of the Small Business Administration in accordance with 26 U.S.C. 7805(f). No comments were received.

**Executive Order 12866**

It is hereby certified that this final rule is not a significant regulatory action as defined in Executive Order 12866. Accordingly, this final rule is not subject to the analysis required by this Executive Order.

**Administrative Procedure Act**

Because this final rule merely makes technical amendments and conforming changes to improve the clarity of the regulations, it is unnecessary to issue this final rule with notice and public procedure under 5 U.S.C. 553(b). Similarly, because of the nature of

this final rule, good cause is found that it is unnecessary to subject this final rule to the effective date limitation of 5 U.S.C. 553(d).

### **Drafting Information**

The principal author of this document is Lisa M. Gesser, Regulations Division, Bureau of Alcohol, Tobacco and Firearms.

### **List of Subjects**

#### *27 CFR Part 46*

Cigars and cigarettes, Claims, Excise taxes, Penalties, Reporting and recordkeeping requirements, Seizures and forfeitures, Surety bonds, Tobacco.

#### *27 CFR Part 70*

Administrative practice and procedure, Claims, Excise taxes, Freedom of information, Law enforcement, Penalties, Reporting and recordkeeping requirements, Surety bonds.

#### *27 CFR Part 270*

Cigars and cigarettes, Claims, Electronic funds transfers, Excise taxes, Imports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco.

#### *27 CFR Part 275*

Cigars and cigarettes, Claims, Customs duties and inspection, Electronic funds transfers, Excise taxes, Imports, Labeling, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Virgin Islands, Warehouses.

#### *27 CFR Part 290*

Aircraft, Armed forces, Cigars and cigarettes, Claims, Customs duties and inspection, Excise taxes, Exports, Foreign trade zones, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Tobacco, Vessels, Warehouses.

#### *27 CFR Part 296*

Cigars and cigarettes, Claims, Excise taxes, Penalties, Reporting and recordkeeping requirements, Seizures and forfeitures, Surety bonds, Tobacco.

## **Authority and Issuance**

ATF is amending title 27 of the Code of Federal Regulations as follows:

### **PART 70—PROCEDURE AND ADMINISTRATION**

**Paragraph 1.** The authority citation for 27 CFR part 70 continues to read as follows:

**Authority:** 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5146, 5203, 5207, 5275, 5367, 5415, 5504, 5555, 5684(a), 5741, 5761(b), 5802, 6020, 6021, 6064, 6102, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331-6343, 6401-6404, 6407, 6416, 6423, 6501-6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656-6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207, 7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601-7606, 7608-7610, 7622, 7623, 7653, 7805.

#### **§§ 70.131 and 70.431 [Amended]**

**Par. 2.** Remove the reference to “part 296” and add, in its place, a reference to “part 46” in the following places:

- a. Section 70.131(b); and
- b. Section 70.431(b)(7).

### **PART 270—MANUFACTURE OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES**

**Par. 3.** The authority citation for 27 CFR part 270 continues to read as follows:

**Authority:** 26 U.S.C. 5142, 5143, 5146, 5701, 5703-5705, 5711-5713, 5721-5723, 5731, 5741, 5751, 5753, 5761-5763, 6061, 6065, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6404, 6423, 6676, 6806, 7011, 7212, 7325, 7342, 7502, 7503, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

#### **§§ 270.11 and 270.49 [Amended]**

**Par. 4.** Remove the reference to “ATF Order 1130.15, Delegation Order—Delegation of Certain of the Director’s Authorities in 27 CFR parts 270, 275, and 296” and add, in its place, a reference to “ATF Order 1130.15, Delegation Order—Delegation of Certain of the Director’s Authorities in 27 CFR parts 46, 270, and 275” in the following places:

- a. The definition of “Appropriate ATF Officer” in Sec. 270.11; and
- b. Section 270.49.

#### **§ 270.286 [Amended]**

**Par. 5.** Amend Sec. 270.286 by removing the reference to “part 296” and adding, in its place, a reference to “part 46.”

**PART 275—IMPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES**

**Par. 6.** The authority citation for 27 CFR part 275 continues to read as follows:

**Authority:** 26 U.S.C. 5701, 5703, 5704, 5705, 5706, 5708, 5712, 5713, 5721, 5722, 5723, 5741, 5761, 5762, 5763, 6301, 6302, 6313, 6404, 7101, 7212, 7342, 7606, 7652, 7805; 31 U.S.C. 9301, 9303, 9304, 9306; 18 U.S.C. 2342.

**§§ 275.162 and 275.205 [Amended]**

**Par. 7-Par. 8.** Remove the reference to “part 296” and add, in its place, a reference to “part 46” in the following places:

- a. Section 275.162; and
- b. Section 275.205(b).

**PART 290—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX**

**Par. 9.** The authority citation for 27 CFR part 290 continues to read as follows:

**Authority:** 26 U.S.C. 5142, 5143, 5146, 5701, 5703-5705, 5711-5713, 5721-5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

**§ 290.154 [Amended]**

**Par. 10.** Amend Sec. 290.154 by removing the reference to “part 296” and adding, in its place, a reference to “part 46.”

**PART 296—MISCELLANEOUS REGULATIONS RELATING TO TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES**

**Par. 11.** The authority citation for 27 CFR part 296 continues to read as follows:

**Authority:** 18 U.S.C. 2341-2346, 26 U.S.C. 5708, 5751, 5761-5763, 6001, 6601, 6621, 6622, 7212, 7342, 7602, 7606, 7805, 44 U.S.C. 3504(h), 49 U.S.C. 782, unless otherwise noted.

**PART 296—[REDESIGNATED]**

**Par. 12.** Redesignate 27 CFR part 296 as 27 CFR part 46.

**PART 46—MISCELLANEOUS REGULATIONS RELATING TO TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES**

**Par. 13.** The authority citation for redesignated 27 CFR part 46 continues to read as follows:

**Authority:** 18 U.S.C. 2341-2346, 26 U.S.C. 5708, 5751, 5761-5763, 6001, 6601, 6621, 6622, 7212, 7342, 7602, 7606, 7805, 44 U.S.C. 3504(h), 49 U.S.C. 782, unless otherwise noted.

**§ 46.4 [Amended]**

**Par. 14.** Amend paragraph (c) of Sec. 46.4 by removing the reference to “Sec. 296.10” and adding, in its place, a reference to “Sec. 46.10.”

**§ 46.6 [Amended]**

**Par. 15.** Amend Sec. 46.6 as follows:

- a. In paragraph (a), remove the reference to “Sec. 296.7” and add, in its place, a reference to “Sec. 46.7”; and
- b. In paragraph (c) remove the reference to “Sec. 296.10” and add, in its place, a reference to “Sec. 46.10.”

**§ 46.7 [Amended]**

**Par. 16.** Amend Sec. 46.7 by removing the reference to “Sec. 296.8” and adding, in its place, a reference to “46.8.”

**§ 46.8 [Amended]**

**Par. 17.** Amend Sec. 46.8 as follows:

- a. In the introductory text, remove the reference to “296.7” and add, in its place, a reference to “46.7”; and
- b. In paragraph (f), remove the reference to “296.5” and add, in its place, a reference to “46.5.”

**§ 46.15 [Amended]**

**Par. 18.** Amend Sec. 46.15 by removing the reference to “296.12” and adding, in its place, a reference to “46.12.”

**§§ 46.72 and 46.81 [Amended]**

**Par. 19.** Remove the reference to “ATF Order 1130.15, Delegation Order—Delegation of Certain of the Director’s Authorities in 27 CFR parts 270, 275, and 296” and add, in its

place, a reference to “ATF Order 1130.24, Delegation Order—Delegation of the Director’s Authorities in subpart C and I of 27 CFR part 46,” in the following places:

- a. The definition of “Appropriate ATF officer” in Sec. 46.72; and
- b. Section 46.81.

**§ 46.146 [Amended]**

**Par. 20.** Amend Sec. 46.146 by removing the reference to “296.147” and adding, in its place, a reference to “46.147.”

**§ 46.147 [Amended]**

**Par. 21.** Amend Sec. 46.147 by removing the reference to “296.143” and adding, in its place, a reference to “46.143” in the following places:

- a. The introductory text of Paragraph (a); and
- b. The introductory text of Paragraph (b).

**§ 46.150 [Amended]**

**Par. 22.** Amend paragraph (a) of Sec. 46.150 by removing the reference to “Secs. 296.146 and 296.147” and add, in its place, a reference to “Secs. 46.146 and 46.147.”

**§ 46.153 [Amended]**

**Par. 23.** Amend the introductory text of Sec. 46.153 by removing the reference to “Secs. 296.146 through 296.147” and add, in its place, a reference to “Secs. 46.146 through 46.147.”

**§ 46.192 [Amended]**

**Par. 24.** Amend Sec. 46.192(a) by removing the reference to “ATF Order 1130.14, Delegation Order—Delegation of the Director’s Authorities in Subpart I of 27 CFR Part 296” and adding, in its place, a reference to “ATF Order 1130.24, Delegation Order—Delegation of the Director’s Authorities in Subpart C and Subpart I of 27 CFR part 46”.

**§ 46.270 [Revised]**

**Par. 24a.** Revise Sec. 46.270 to read as follows:

**§ 46.270 Delegations of the Director.**

The regulatory authorities of the Director contained in this subpart are delegated to appropriate ATF officers. These ATF officers are specified in ATF O 1130.24, Delegation Order—Delegation of the Director’s Authorities in Subpart C and Subpart I of 27 CFR part 46.

ATF delegation orders, such as ATF O 1130.24, are available to any interested party by mailing a request to the ATF Distribution Center, PO Box 5950, Springfield, VA 22150-5190, or by accessing the ATF web site (<http://www.atf.treas.gov/>).

**§ 46.194 [Amended]**

**Par. 25.** Amend Sec. 46.194 as follows:

- a. Remove the reference to “Secs. 296.207 and 296.208” and add, in its place, “Secs. 46.207 and 46.208”; and
- b. Remove the reference to “Sec. 296.209” and add, in its place, a reference to “Sec. 46.209.”

**§ 46.196 [Amended]**

**Par. 26.** Amend Sec. 46.196 as follows:

- a. In paragraph (a), remove the reference to “Secs. 296.205 and 296.206” and add, in its place, a reference to “Secs. 46.205 and 46.206”;
- b. In paragraph (b), remove the reference to “Sec. 296.222” and add, in its place, a reference to “46.222”;
- c. In paragraph (b), remove the reference to “Sec. 296.223” and add, in its place, a reference to “46.223”; and
- d. In paragraph (d), remove the reference to “Sec. 296.241” and add, in its place, a reference to “46.241.”

**§ 46.205 [Amended]**

**Par. 27.** Amend Sec. 46.205 as follows:

- a. In paragraph (a), remove the reference to “Sec. 296.222” and add, in its place, a reference to “Sec. 46.222”;
- b. In paragraph (a), remove the reference to “Sec. 296.203” and add, in its place, a reference to “46.203”; and
- c. In paragraph (e), remove the reference to “Sec. 296.204” and add, in its place, a reference to “46.204.”

**§ 46.206 [Amended]**

**Par. 28.** Amend Sec. 46.206 as follows:

- a. In paragraph (b), remove the reference to “Sec. 296.205(a)” and add, in its place, a reference to “Sec. 46.205(a)”; and
- b. In paragraph (f), remove the reference to “Sec. 296.205(e)” and add, in its place, a reference to “46.205(e).”

**§ 46.213 [Amended]**

**Par. 29.** Amend Sec. 46.213 by removing the reference to “Secs. 296.205 and 296.206” and add, in its place, a reference to “Secs. 46.205 and 46.206.”

**§ 46.221 [Amended]**

**Par. 30.** Amend Sec. 46.221 by removing the reference to “296.222” and adding, in its place, a reference to “46.222.”

**§ 46.237 [Amended]**

**Par. 31.** Amend Sec. 46.237 by removing the reference to “Sec. 296.223” and adding, in its place, a reference to “Sec. 46.223.”

**§ 46.241 [Amended]**

**Par. 32.** Amend paragraph (f) of Sec. 46.241 by removing the reference to “296.263” and adding, in its place, a reference to “46.263.”

**§ 46.242 [Amended]**

**Par. 33.** Amend Sec. 46.242 by removing the reference to “296.234” and adding, in its place, a reference to “46.234.”

Signed: February 23, 2001

**Bradley A. Buckles,**  
*Director*

Approved: April 19, 2001

**Timothy E. Skud,**  
*Acting Deputy Assistant Secretary, (Regulatory, Tariff and Trade Enforcement)*