

Definitions

Rulings and procedures that have an effect on previous rulings or procedures use the following defined terms to describe the effect:

AMPLIFIED is used in a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth in the new ruling. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified.

CLARIFIED is used in a situation where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

DECLARED OBSOLETE is used in a situation where a previously published ruling is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are declared obsolete because of changes in law or regulations. A ruling may also be declared obsolete because its substance has been included in regulations subsequently adopted.

MODIFIED is used in a situation where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, but the new ruling holds that it applies to both A and B, the prior ruling is modified.

REVOKED is used in a situation where the position in the previously published ruling is not correct and the correct position is being stated in the new ruling. Rulings which have been revoked have no further effect.

SUPERSEDED is used in a variety of situations. The term may be used where the new ruling amplifies a prior ruling if both the position taken in the prior ruling and the position as amplified are contained in the text of the new ruling. The term may be similarly used where the new ruling clarifies or modifies a prior ruling. The term may also be used where, for the purpose of updating references, the new ruling does nothing more than restate the substance and situation of a prior ruling. For example, a ruling issued under former statutes and regulations (e.g. the 1939 Code–26 CFR Part 225) may be reissued under the current statutes and regulations (e.g. the 1954 Code–Part 201). Lastly, the term may be used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings.

SUPPLEMENTED is used in situations in which a list, such as a list of curios and relics, is published in a ruling and that list is expanded by adding further items in subsequent rulings. After the original ruling has been supplemented several items, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

ABBREVIATIONS:

The following abbreviations appear in material published in the Bulletin:

A, B, C, etc. — The name of individuals

ATF — Bureau of Alcohol, Tobacco and Firearms

ATFQB — Alcohol, Tobacco and Firearms Quarterly Bulletin

ATF Proc. — ATF Procedure

ATF Rul. — ATF Ruling

C.B. — Cumulative Bulletin

Ct.D. — Court Decision

CFR — Code of Federal Regulations

D.O. — Delegation Order

E.O. — Executive Order

FAA Act — Federal Alcohol Administration Act

F.R. — Federal Register

M, N, X, Y, Z, etc. — The names of corporations, places and businesses, according to context

Pub. L. — Public Law

Rev. Proc. — Revenue Procedure

Rev. Rul. — Revenue Ruling

Stat. — Statutes at Large

T.D. — Treasury Decision

T.D.O. — Treasury Department Order

U.S.C. — United States Code

x and y — used to represent certain number and when used with the word “dollars” represent sums of money.

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

Extension of Package Use-up Rule for Roll-your-own Tobacco Manufacturers and Importers (98R-370P)

T.D. ATF-427

27 CFR Parts 270, 275 and 295

ACTION: Temporary rule (Treasury decision).

SUMMARY: In Treasury Decision ATF-424, ATF issued temporary regulations requiring manufacturers and importers to mark packages of roll-your-own tobacco as either “roll-your-own tobacco” or “Tax Class J.” The temporary regulations provided a use-up period until April 1, 2000 for manufacturers who used packages that did not meet the marking requirements, provided they used the packages before January 1, 2000. In this temporary rule, ATF is extending the date by which manufacturers of roll-your-own tobacco must comply with the package marking requirements set forth in 27 C.F.R. §§ 270.216b and 295.45b. ATF is also adding a new section to the regulations at 27 C.F.R. § 275.72c, to provide the same compliance date for importers of roll-your-own tobacco. This temporary rule extends the compliance date for both manufacturers and importers until October 1, 2000.

DATES: Effective date: June 29, 2000. This temporary rule extends the compliance date for both manufacturers and importers until October 1, 2000.

FOR FURTHER INFORMATION CONTACT: Robert P. Ruhf, Regulations Division, 650 Massachusetts Avenue, NW, Washington, DC 20226; (202) 927-8210; or alctob@atfhq.atf.treas.gov.

SUPPLEMENTARY INFORMATION:

Background

This temporary rule extends the date stated in 27 CFR 270.216c and 295.45c for manufacturers to comply with the requirements that packages be marked as “roll-your-own tobacco” or “Tax Class J” from April 1, 2000, to October 1, 2000. This temporary rule also adds a new section, 27 CFR 275.72c, that will allow importers to have this same benefit. We are taking this action as a result of comments from the Pipe Tobacco Council, Washington, DC. These comments were received in response to the notice of proposed rulemaking, Notice No. 889 (64 FR 71935), issued concurrently with the temporary rule T.D. ATF-424 (64 FR 71929).

The Pipe Tobacco Council submitted written comments concerning the inability of manufacturers and importers of roll-your-own tobacco to comply with the April 1, 2000 deadline. The Pipe Tobacco Council stated that they represented manufacturers and importers who account for more than 90 percent of the roll-your-own tobacco sold in the United States. The Pipe Tobacco

Council stated that since there is a long lead time for acquiring new packaging of at least 5 to 6 months, most manufacturers and importers would be unable to meet the April 1, 2000 deadline for marking packages as “roll-your-own tobacco” or “Tax Class J”. In addition, they stated that although manufacturers and importers could place stickers on the packages with “roll-your-own tobacco” or “Tax Class J” markings, the amount of hand labor involved would make this very costly. The Pipe Tobacco Council requested an extension of the compliance date to October 1, 2000, to allow all manufacturers and importers a reasonable time to comply with this requirement to mark packages “roll-your-own tobacco” or “Tax Class J”.

We have considered the jeopardy to the revenue in extending the compliance date with these package markings and the costs that would be incurred. Since the jeopardy to the revenue is minimal and the costs would be comparatively large for manufacturers and importers to comply, we have decided to extend the use-up date from April 1, 2000, to October 1, 2000.

We note that the Pipe Tobacco Council letter also requested that “cigarette tobacco,” be allowed as an alternative marking designation on packages of roll-your-own tobacco. We are not addressing this issue at this time. We will address this issue after we have analyzed all comments received during the 60-day comment period to Notice No. 889 (64 FR 71935), which was issued concurrently with the temporary rule T.D. ATF-424 (64 FR 71929) published December 22, 1999.

Regulatory Flexibility Act

Because no notice of proposed rulemaking is required for this temporary rule, according to the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 et seq.) do not apply. Moreover, to give immediate guidance to manufacturers and importers, this temporary rule extends the date they have to comply with the requirement to mark packages as “roll-your-own tobacco” or “Tax Class J”. The extension of this date does not impose any additional requirements on small businesses. Pursuant to 26 U.S.C. 7805(f), the temporary rulemaking (T.D. ATF-424 (64 FR 71929)) has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Executive Order 12866

It has been determined that this temporary rule is not a significant regulatory action as defined by Executive Order 12866 because any economic effects flow directly from the underlying statute and not from this rule. Therefore, a regulatory assessment is not required.

Paperwork Reduction Act

This rule does not impose any collection of information as defined in the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(j)). Consequently, this rule is being issued without prior notice and public procedure pursuant to the Administrative Procedure Act (5 U.S.C. 553).

Administrative Procedure Act

Because this document merely extends the date when manufacturers and importers must comply with certain marking requirements, and because immediate guidance is necessary to implement this extension, it is found to be impracticable to issue this Treasury decision with notice and public procedure under 5 U.S.C. 553(b) or subject to the effective date limitation under 5 U.S.C. 553(d).

Drafting Information

The principal author of this document is Robert P. Ruhf, of the Regulations Division, Bureau of Alcohol, Tobacco and Firearms.

List of Subjects

27 CFR Part 270

Administrative practice and procedure, Authority delegations, Cigarette papers and tubes, Claims, Electronic fund transfer, Excise taxes, Labeling, Packaging and containers, Penalties, Reporting requirements, Seizures and forfeitures, Surety bonds, Tobacco products.

27 CFR Part 275

Administrative practice and procedure, Authority delegations, Cigarette papers and tubes, Claims, Electronic fund transfer, Customs duties and inspection, Excise taxes, Imports, Labeling, Packaging and containers, Penalties, Reporting requirements, Seizures and forfeitures, Surety bonds, Tobacco products, U.S. possessions, Warehouses.

27 CFR Part 295

Administrative practice and procedure, Authority delegations, Cigarette papers and tubes, Excise taxes, Labeling, Packaging and containers, Tobacco products.

Authority and Issuance

Accordingly, title 27 of the Code of Federal Regulations is amended as follows:

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

Paragraph 1. The authority citation for 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.

Par. 2. Section 270.216c is revised to read as follows:

§270.216c Package use-up rule.

(a) A manufacturer must have used such packaging for roll-your-own tobacco before January 1, 2000.

(b) A manufacturer of roll-your-own tobacco may continue to place roll-your-own tobacco in packages that do not meet the marking requirements of §§270.212 and 270.216b(b) until April 1, 2000.

(c) A manufacturer of roll-your-tobacco may continue to place roll-your-tobacco in packages that do not meet the requirements of §270.216b(a) until October 1, 2000.

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

Par. 4. The authority citation for part 275 continues to read as follows:

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

Par. 5. A new section 275.72c is added to read as follows:

§275.72c Package use-up rule.

- (a) An importer must have used such packaging for roll-your-own tobacco before January 1, 2000.
- (b) An importer of roll-your-own tobacco may continue to place roll-your-own tobacco in packages that do not meet the marking requirements of §275.72b(b) until April 1, 2000.
- (c) An importer of roll-your-own tobacco may continue to place roll-your-own tobacco in packages that do not meet the requirements of §275.72b(a) until October 1, 2000.

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PART 295—REMOVAL OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT FOR USE OF THE UNITED STATES

Par. 6. The authority citation for part 295 continues to read as follows:

Authority: 26 U.S.C. 5703, 5704, 5705, 5723, 5741, 5751, 5762, 5763, 6313, 7212, 7342, 7606, 7805, 44 U.S.C. 3504(h).

Par. 7. Section 295.45c is revised to read as follows:

§295.45c Package use-up rule.

- (a) A manufacturer must have used such packaging for roll-your-own tobacco before January 1, 2000.
- (b) A manufacturer of roll-your-own tobacco, may continue to place roll-your-own tobacco in packages that do not meet the marking requirements of §§270.212 and 270.216b(b) until April 1, 2000.
- (c) A manufacturer of roll-your-own tobacco may continue to place roll-your-own tobacco in packages that do not meet the marking requirements of §270.216b(a) until October 1, 2000.

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Signed: March 28, 2000

Bradley A. Buckles,
Director

Approved: April 26, 2000

John P. Simpson
Deputy Assistant Secretary (Regulatory, Tariff and Trade Enforcement)

Subpart C—FIREARMS

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

Implementation of the Model Regulations for the Control of the International Movement of Firearms, Their Parts and Components, and Ammunition

T.D. ATF-426

27 CFR Parts 47 and 178

ACTION: Final rule, Treasury decision.

SUMMARY: This Treasury decision amends the regulations governing the importation of firearms, ammunition, and implements of war. The changes implement the “Model Regulations for the Control of the International Movement of Firearms, Their Parts and Components, and Ammunition” which President Clinton directed the Secretaries of State, Commerce, and Treasury to implement after the second Summit of the Americas, in Santiago, Chile. The purpose of the Model Regulations is to provide standardized procedures for the international movement of firearms, their parts and components, and ammunition so as to prevent illegal trafficking in these articles. This final rule also makes technical and conforming amendments to certain sections of the regulations. In addition, this final rule revokes Rev. Rul. 69-309.

DATES: This rule is effective June 20, 2000.

FOR FURTHER INFORMATION CONTACT: Lawrence G. White, Firearms and Explosives Imports Branch, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW., Washington, DC 20226 (202- 927-8320).

SUPPLEMENTARY INFORMATION:

Background - CICAD Changes

On April 18, 1998, at the second Summit of the Americas, in Santiago, Chile, President Clinton announced that the United States would issue regulations implementing the “Model Regulations for the Control of the International Movement of Firearms, Their Parts and Components, and Ammunition” (the “Model Regulations”). The Model Regulations were drafted by the Inter-American Drug Abuse Control Commission (“CICAD”) at the request of the Organization of American States. The purpose of the Model Regulations is to provide standardized procedures for the international movement of firearms, their parts and components, and ammunition so as to prevent illegal trafficking in these articles.

To further these objectives, the President directed the U.S. Secretaries of State, Commerce, and Treasury to implement the Model Regulations. In response to the President’s directive, on April 12, 1999, the Department of State published in the **Federal Register** amendments to the International Traffic in Arms Regulations (64 FR 17531). The Department of Commerce published its amended regulations in the **Federal Register** on April 13, 1999 (64 FR 17968). In this final rule, ATF is amending its regulations and affected forms to comply with the Model Regulations.