

# Sluis Cigar Machinery

1

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## EMAIL MESSAGE

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To : Mr. Frank W. Foote  
From : Jankees Beijderwellen  
Date : 02-03-2007  
Pages : 1 of 2  
Email : [nprm@ttb.gov](mailto:nprm@ttb.gov)

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Kampen, 02-03-2007

Mr. Frank W. Foote  
Director, Regulations and Rulings Division  
Alcohol and Tobacco Tax and Trade Bureau  
(Attn: Notice No. 65)  
P.O. Box 14412  
Washington, DC 20044-4412  
FAX: (202) 927-8525

Re: Notice No. 65  
Proposed Rule Concerning Tax Classification of Cigars and Cigarettes

Dear Mr. Foote:

Sluis Cigar Machinery B.V. is the main supplier of high-speed cigar making machinery to the world's cigar manufacturers.

We have read Notice No. 65 with great concern because, if adopted, the Proposed Rule would reclassify as cigarettes many of the cigars currently available in the United States. Further, we believe that the Proposed Rule is an indication of the TTB's lack of experience and understanding of cigars and how they are manufactured. We believe that, with over 50 years of experience in manufacturing cigar-making machinery, we have the expertise to provide the TTB with insights not readily available from other sources.

Since the introduction of reconstituted tobacco wrapper in the 1960s, we have been manufacturing cigar machinery able to run with this reconstituted wrapper. We have now in our program the fastest rod-maker in the world for manufacturing cigars, able to produce up to 3,000 cigars per minute of the smaller sizes (20.25 mm ring gauge x 3 1/8 inches in length)

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2

and up to 2,200 cigars per minute for larger sizes (such as 27 mm ring gauge x 4 inches in length).

The specifications are the absolute maximum due to the nature of the materials used in cigar manufacturing. The biggest limiting factor to obtaining faster runs is the reconstituted tobacco wrapper, which consists of at least two-thirds tobacco content by weight and is therefore very fragile and does not have the tensile strength of cigarette paper.

By comparison: the cigarette industry uses machinery able to produce up to 20,000 cigarettes per minute, due to the fact that they use highly developed cigarette paper as a wrapper. The cigarette industry is able to run 660% - 900% more production – at higher efficiencies – than the cigar industry, due to the materials used.

Over the years, we have supplied our machinery to many of the world's cigar manufacturers, including most U.S. cigar companies. Always they want higher production speeds and more efficiency. While we endeavor to achieve these requirements, we always have to face the problems caused by the use of reconstituted tobacco wrapper. The cigar industry has always been – and will continue to be – constrained by the required use of tobacco and tobacco-like wrappers on its products. We believe this is a very important consideration with regard to distinguishing between cigars and cigarettes.

We would suggest that, in any rulemaking concerning the differentiation between cigars and cigarettes, the TTB give great weight to the required use of reconstituted tobacco wrapper with a minimum specified tobacco content. That is to say, if a product is wrapped in a reconstituted tobacco wrapper which meets the specifications for minimum tobacco content, it should automatically be classified as a cigar.

We will be happy to answer any questions you may have.



Sluis Cigar Machinery B.V.  
Jankees Beijderwellen, Director