

change occurs, make application for a new permit; otherwise, the present permit shall be automatically terminated at the expiration of such 30-day period, and the proprietor shall dispose of all cigars, cigarettes, and cigarette papers and tubes on hand, in accordance with this part, make a closing inventory and closing report, in accordance with the provisions of §§ 44.146 and 44.151, respectively, and surrender his permit with such inventory and report. If the application for a new permit is timely made, the present permit shall continue in effect pending final action with respect to such application.

(72 Stat. 1421, 1422; 26 U.S.C. 5712, 5713, 5721, 5722)

[T.D. 6871, 31 FR 50, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975]

CHANGES IN LOCATION AND PREMISES

§ 44.108 Change in location.

Whenever an export warehouse proprietor contemplates changing the location of his warehouse, the proprietor shall, before commencing operations at the new location, make an application, on Form 2098 (5200.16) for an amended permit. The application shall be supported by an extension of coverage of the bond filed under this part, in accordance with the provisions of § 44.126.

(72 Stat. 1421; 26 U.S.C. 5711, 5712)

[25 FR 4717, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-480, 67 FR 30802, May 8, 2002]

§ 44.109 Change in address.

Whenever any change occurs in the address, but not the location, of the warehouse of an export warehouse proprietor, as a result of action of local authorities, the proprietor shall, within 30 days of such change, make application on Form 2098 (5200.16) for an amended permit.

(72 Stat. 1421; 26 U.S.C. 5712)

[T.D. 6961, 33 FR 9492, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 44.110 [Reserved]

§ 44.111 Change in export warehouse premises.

Where an export warehouse is to be changed to an extent which will make

inaccurate the description of the warehouse as set forth in the last application by the proprietor for permit, or the diagram, if any, furnished with such application, the proprietor shall first make application on Form 2098 (5200.16) for, and obtain, an amended permit. Such application shall describe the proposed change in the warehouse and shall be accompanied by a new diagram if required under § 44.88.

(72 Stat. 1421; 26 U.S.C. 5712)

[T.D. 6961 33 FR 9492, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 44.112 Emergency premises.

In cases of emergency, the appropriate ATF officer may authorize, for a stated period, the temporary use of a place for the temporary storage of tobacco products, and cigarette papers and tubes, without making the application or furnishing the extension of coverage of bond required under §§ 44.111 and 44.126, or the temporary separation of warehouse premises by means other than those specified in § 44.89, where such action will not hinder the effective administration of this part, is not contrary to law, and will not jeopardize the revenue.

[T.D. 6871, 31 FR 50, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28088, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

Subpart F—Bonds and Extensions of Coverage of Bonds

SOURCE: 25 FR 4718, May 28, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

§ 44.121 Corporate surety.

(a) Surety bonds required under the provisions of this part may be given only with corporate sureties holding certificates of authority from the Secretary of the Treasury as acceptable sureties on Federal bonds. Limitations concerning corporate sureties are prescribed by the Secretary in Treasury Department Circular No. 570, as revised (see paragraph (c) of this section). The surety shall have no interest whatever in the business covered by the bond.