



Department of the Treasury

Alcohol and Tobacco Tax and Trade Bureau



Announcement

June 22, 2012

T.D. TTB-104 Finalizes Temporary Rules Related to Tobacco

On Thursday, June 21, 2012, TTB published in the Federal Register [T.D. TTB-104](#), Implementation of Statutory Amendments Requiring the Qualification of Manufacturers and Importers of Processed Tobacco and Other Amendments Related to Permit Requirements, and the Expanded Definition of Roll-Your-Own Tobacco.

This final rule makes permanent, with some changes, the temporary amendments to the TTB tobacco regulations in 27 CFR parts 40, 41, 44, and 45, which were issued in 2009 in response to certain changes made to the tobacco provisions of the Internal Revenue Code by the Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA). Among other things, CHIPRA increased the Federal excise taxes on tobacco products, imposed a floor stocks tax, imposed new requirements on manufacturers and importers of processed tobacco, expanded the definition of roll-your-own tobacco, and changed the basis for denial, suspension, or revocation of permits.

Therefore, effective June 21, 2012, the CHIPRA-related temporary regulations published in the Federal Register at 74 FR 29401 on June 22, 2009 (as [T.D. TTB-78](#)), at 74 FR 37551 on July 29, 2009 (as [T.D. TTB-80](#)), and at 74 FR 48650 on September 24, 2009 as ([T.D. TTB-81](#)), are adopted as final. The additional amendments to 27 CFR parts 40 and 41 contained in [T.D. TTB-104](#) are also effective on June 21, 2012. All temporary and final rule documents, and all comments received in response to the related notices of proposed rulemaking issued in conjunction with the temporary rules, are available for public viewing at the [Regulations.gov](http://www.Regulations.gov) website within [Docket No. TTB-2009-0002](#).