

§ 41.222

products in connection with operations authorized by the permit, the importer must make application on TTB Form 5230.5 for an amended permit to reflect such change within 30 days of such change. The importer must also furnish a true copy of any new trade name certificate or document issued to the business, or statement in lieu thereof, required by § 41.195.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

§ 41.222 Change in corporate name.

Where there is a change in the corporate name of an importer of tobacco products, the importer must make application on TTB Form 5230.5 for an amended permit within 30 days of such change. The importer must also furnish such documents as may be necessary to establish that the corporate name has been changed.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

CHANGES IN OWNERSHIP AND CONTROL

§ 41.223 Fiduciary successor.

If an administrator, executor, receiver, trustee, assignee, or other fiduciary, is to take over the business of an importer of tobacco products, as a continuing operation, such fiduciary must make application for permit, before commencing operations as required by subpart K of this part, furnish certified copies, in duplicate, of the order of the court, or other pertinent documents, showing his appointment and qualification as such fiduciary. However, where a fiduciary intends only to liquidate the business, qualification as an importer of tobacco products will not be required if the fiduciary promptly files with the appropriate TTB officer a written statement to that effect.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

§ 41.224 Transfer of ownership.

If a transfer is to be made in ownership of the business of an importer of tobacco products (including a change of any member of a partnership or as-

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sociation), such importer must give notice, in writing, to the appropriate TTB officer, naming the proposed successor and the desired effective date of such transfer. The proposed successor must qualify as an importer of tobacco products, before commencing operations, in accordance with the applicable provisions of subpart K of this part. The importer must give such notice of transfer, and the proposed successor must make application for permit in ample time for examination and approval thereof before the desired date of such change. The predecessor must make a concluding report, in accordance with the provisions of § 41.205, and surrender the permit with such report. The successor must make a commencing report, in accordance with the provisions of § 41.206.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

§ 41.225 Change in officers, directors, or stockholders of a corporation.

Upon election or appointment (excluding successive reelection or re-appointment) of any officer or director of a corporation operating the business of an importer of tobacco products, or upon any occurrence which results in a person acquiring ownership or control of more than ten percent in aggregate of the outstanding stock of such corporation, the importer must, within 30 days of such action, so notify the appropriate TTB officer in writing, giving the identity of such person. In the event that the acquisition of ten or more percent in aggregate of the outstanding stock of such corporation results in a change of control of such corporation, the provisions of § 41.226 will apply. When there is any change in the authority furnished under § 41.196 for officers to act on behalf of the corporation the importer must immediately so notify the appropriate TTB officer in writing.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

§ 41.226 Change in control of a corporation.

Where the issuance, sale, or transfer of the stock of a corporation operating

as an importer of tobacco products results in a change in the identity of the principal stockholders exercising actual or legal control of the operations of the corporation, the corporate importer must make application on TTB Form 5230.4 for a new permit within 30 days after the change occurs. Otherwise, the present permit will be automatically terminated at the expiration of such 30-day period, and the importer will dispose of all tobacco products on hand, in accordance with this part, make a concluding report, in accordance with the provisions of § 41.206, and surrender his permit with such report. If the application for a new permit is timely made, the present permit will continue in effect pending final action with respect to such application.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

CHANGES IN LOCATION OR ADDRESS

§ 41.227 Change in location.

Whenever an importer of tobacco products intends to relocate the principal business office, the importer must, before commencing operations at the new location, make application on TTB Form 5230.5 for, and obtain, an amended permit.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

§ 41.228 Change in address.

Whenever any change occurs in the address, but not the location, of the principal business office of an importer of tobacco products, as a result of action of local authorities, the importer must make application on TTB Form 5230.5 for an amended permit within 30 days of such change.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

Subpart M—Importation of Processed Tobacco

EFFECTIVE DATE NOTE: By T.D. TTB-78, at 74 FR 29416, June 22, 2009, subpart M was added, effective June 22, 2009 through June 22, 2012.

QUALIFICATION REQUIREMENTS FOR IMPORTERS OF PROCESSED TOBACCO

§ 41.231 Persons required to qualify.

Except as otherwise provided in § 41.233, every person, before commencing business as an importer of processed tobacco, must apply for, and obtain, either a permit as an importer of processed tobacco or, if the person holds a TTB permit as an importer of tobacco products, an amendment to the existing permit authorizing the importation of processed tobacco under such permit, in accordance with the provisions of this subpart.

§ 41.232 Application for permit or amendment of existing permit.

(a) *Application for permit.* Any person who intends to engage in the business of importing processed tobacco, and who is not engaged in the business of importing tobacco products, must apply for a permit by completing and submitting TTB F 5230.4 in accordance with the instructions on that form. All documents required under this subpart to be furnished with the application must be included with the application when it is submitted. If the appropriate TTB officer determines that the application is incomplete and, for that reason, does not include sufficient information for TTB to make a decision on the application, and if the applicant has not provided the missing information within one year of a written request for it or within any shorter time period specified in the written request, the application will be deemed abandoned and the applicant will be notified in writing that no permit will be issued in response to the incomplete application. In the case of an application filed in accordance with § 41.233, such notification will constitute the final action on the application and such party will no longer be able to continue as an importer of processed tobacco.

(b) *Application for amendment of existing permit.* Any person who holds a TTB permit as an importer of tobacco products may also qualify to engage in business as an importer of processed tobacco under the same permit by making application on TTB F 5230.5 for an amended permit.