

§ 44.141

27 CFR Ch. I (4–1–10 Edition)

§ 44.141 Sign.

Every export warehouse proprietor shall place and keep, on the outside of the building in which his warehouse is located, or at the entrance of his warehouse, where it can be plainly seen, a sign, in plain and legible letters, exhibiting the name under which he operates and (a) the type of business (“Export Warehouse Proprietor”) or (b) the number of the permit issued to the export warehouse proprietor under this part.

§ 44.141a Use of premises.

Export warehouse premises may only be used for the storage of tobacco products and cigarette papers and tubes, upon which the Internal Revenue tax has not been paid, for subsequent removal under this part, and for the storage of processed tobacco pending export.

EFFECTIVE DATE NOTE: By T.D. TTB-78, at 74 FR 29419, June 22, 2009, § 44.141a was added, effective June 22, 2009 through June 22, 2012.

§ 44.142 Records.

Every export warehouse proprietor must keep in such warehouse complete and concise records, containing the:

- (a) Number of containers;
- (b) Unit type (*e. g.*, cartons, cases);
- (c) Kind of articles (*e. g.*, small cigarettes);
- (d) Name of manufacturer and brand; and,
- (e) Quantity of tobacco products, cigarette papers and tubes, and any processed tobacco received, removed, transferred, destroyed, lost or returned to manufacturers or to customs warehouse proprietors. In addition to such records, the export warehouse proprietor shall retain a copy of each Form 5200.14 received from a manufacturer, another export warehouse proprietor, or customs warehouse proprietor, from whom tobacco products and cigarette papers and tubes are received and a copy of each Form 5200.14 covering the tobacco products, and cigarette papers and tubes removed from the warehouse. The entries for each day in the records maintained or kept under this section shall be made by the close of the business day following that on which the transactions occur. No particular form of records is prescribed, but the infor-

mation required shall be readily ascertainable. The records and copies of Form 5200.14 shall be retained for 3 years following the close of the calendar year in which the shipments were received or removed and shall be made available for inspection by any appropriate TTB officer upon request.

(Approved by the Office of Management and Budget under control number 1513-0070)

(72 Stat. 1423, as amended; 26 U.S.C. 5741)

[T.D. ATF-421, 64 FR 71925, Dec. 22, 1999]

EFFECTIVE DATE NOTE: By T.D. TTB-78, at 74 FR 29419, June 22, 2009, § 44.142 was amended in the first sentence of paragraph (e) by adding the words “, and any processed tobacco” after the words “cigarette papers and tubes”, and by revising the Office of Management and Budget control number reference, effective June 22, 2009 through June 22, 2012.

INVENTORIES

§ 44.143 General.

(a) Every export warehouse proprietor shall at the times specified in this subpart make a true and accurate inventory of products held on TTB Form 5220.3 (3373).

(b) This inventory shall be subject to verification by an appropriate TTB officer. A copy of each inventory shall be retained by the export warehouse proprietor for 3 years following the close of the calendar year in which the inventory is made and shall be made available for inspection by any appropriate TTB officer upon request.

[T.D. ATF-289, 54 FR 48841, Nov. 27, 1989, as amended by T.D. ATF-421, 64 FR 71925, Dec. 22, 1999; T.D. ATF-424, 64 FR 71933, Dec. 22, 1999; T.D. ATF-480, 67 FR 30802, May 8, 2002]

§ 44.144 Opening.

An opening inventory shall be made by the export warehouse proprietor at the time of commencing business. The date of commencing business under this part shall be the effective date indicated on the permit issued under § 44.93. A similar inventory shall be made by the export warehouse proprietor when he files a superseding bond.