to the appropriate TTB officer. A copy of each such notice shall be retained by the manufacturer or export warehouse proprietor as a part of his records, for 3 years following the close of the calendar year in which the shipment was removed and shall be made available for inspection by any appropriate TTB officer upon his request. The manufacturer or export warehouse proprietor shall dispose of the other copies of each notice of removal as required by this subpart.

(72 Stat. 1418; 26 U.S.C. 5704)

§ 44.201 Return to manufacturer or customs warehouse proprietor.

Where tobacco products, and cigarette papers and tubes are removed from an export warehouse for return to the factory, or cigars are removed from such a warehouse for return to a customs warehouse, the export warehouse proprietor making the removal shall forward two copies of the notice of removal, Form 5200.14, to the manufacturer or customs warehouse proprietor to whom the shipment is consigned. Immediately upon receipt of the shipment at his factory or warehouse, the manufacturer or customs warehouse proprietor shall properly execute the certificate of receipt on both copies of the notice of removal, noting thereon any discrepancy, and return one copy to the export warehouse proprietor making the shipment for filing with the appropriate TTB officer. The other copy of the notice of removal shall be retained by the manufacturer or customs warehouse proprietor, as a part of his records, for 3 years following the close of the calendar year in which the shipment was received and shall be made available for inspection by any appropriate TTB officer upon his request.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)


§ 44.202 To officers of the armed forces for subsequent exportation.

Where tobacco products, and cigarette papers and tubes are removed from a factory or an export warehouse for delivery to officers of the armed forces of the United States in this country for subsequent shipment to, and use by, the armed forces outside the United States, the manufacturer or export warehouse proprietor making the removal shall forward a copy of the notice of removal, Form 5200.14, to the officer at the base or installation authorized to receive the articles described on the notice of removal. Upon execution by the armed forces receiving officer of the certificate of receipt on the copy of the notice of removal,
§ 44.203 To noncontiguous foreign countries and possessions of the United States.

Where tobacco products, or cigarette papers and tubes are removed from a factory or an export warehouse for direct delivery to a vessel or aircraft for transportation to a noncontiguous foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, the manufacturer or export warehouse proprietor making the shipment shall file two copies of the notice of removal, Form 5200.14, with the office of the district director of customs at the port where the shipment is to be laden. Such copies of the notice of removal should be filed with the related shipper's export declaration, Commerce Form 7525-V. In the event the copies of the notice of removal are not filed with the shipper's export declaration, when the copies of the notice are filed with the district director of customs they shall show all particulars necessary to enable that officer to associate the notice with the related shipper's export declaration and any other documents filed with his office in connection with the shipment. After the vessel or aircraft on which the shipment has been laden clears or departs from the port of lading, the customs authority shall execute the certificate of exportation on both copies of the notice of removal, Form 5200.14, to evidence receipt of the shipment for transmittal to a place beyond the jurisdiction of the internal revenue laws of the United States. After completing such certificate, the Federal department, agency, or officer shall return the copy of the notice of removal, so executed, to the manufacturer or export warehouse proprietor making the shipment for filing with the appropriate TTB officer.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)


§ 44.204 To a Federal department or agency.

Where tobacco products, and cigarette papers and tubes are removed from a factory or an export warehouse and are destined for ultimate delivery in a noncontiguous foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, but the shipment is to be delivered to a Federal department or agency, or to an authorized dispatch agent, transportation officer, or port director of such a department or agency for forwarding on to the place of destination of the shipment, the manufacturer or export warehouse proprietor making the shipment shall furnish a copy of the notice of removal, Form 5200.14, to the Federal department or agency, or an officer thereof at the port, receiving the shipment for ultimate transmittal to the place of destination, in order that such department, agency, or officer can properly execute the certificate of receipt on such notice to evidence receipt of the shipment for transmittal to a place beyond the jurisdiction of the internal revenue laws of the United States. After completing such certificate, the Federal department, agency, or officer shall return the copy of the notice of removal, so executed, to the manufacturer or export warehouse proprietor making the shipment for filing with the appropriate TTB officer.

(72 Stat. 1418, as amended; 26 U.S.C. 5704)


§ 44.205 To contiguous foreign countries.

(a) Where tobacco products, or cigarette papers or tubes are removed from a factory or an export warehouse for export to a contiguous foreign country, the manufacturer or export warehouse proprietor making the shipment shall—

(1) Furnish to the district director of Customs at the port of exit two copies of the notice of removal, Form 5200.14, together with the related shipper's export declaration, Commerce Form 7525-V (if required); and,

(2) If copies of the notice of removal are not filed with the shippers export

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