§ 46.79 Supervision.

Before payment is made under this subpart in respect of the tax, or tax and duty, on tobacco products, or cigarette papers or tubes rendered unmarketable or condemned by a duly authorized official, such tobacco products, or cigarette papers or tubes must be destroyed by suitable means under the supervision of an appropriate TTB officer who will be assigned for that purpose by another appropriate TTB officer. However, if the destruction of such tobacco products, or cigarette papers or tubes has already occurred, and if the appropriate TTB officer who acts on the claim is satisfied with the supervision of such destruction, TTB supervision will not be required.

[T.D. ATF–472, 67 FR 8881, Feb. 27, 2002]

§ 46.80 Penalties.

Penalties are provided in 26 U.S.C. 7206 and 7207 for the execution under the penalties of perjury of any false or fraudulent statement in support of any claim and for the filing of any false or fraudulent document under this subpart. All provisions of law, including penalties, applicable in respect of internal revenue taxes on tobacco products, and cigarette papers and tubes shall, insofar as applicable and not inconsistent with this subpart, be applied in respect of the payments provided for in this subpart to the same extent as if such payments constituted refunds of such taxes.


§ 46.81 [Reserved]

Subpart D—Rules for Special (Occupational) Tax

Source: T.D. TTB–79, 74 FR 37420, July 28, 2009, unless otherwise noted.