

returned to the United States and are subject to a duty equal to an internal-revenue tax, shall be stamped by Customs. The packaging requirements set forth in paragraph (b) of this section apply to returned cigars and cigarettes of domestic origin.

[28 FR 14701, Dec. 31, 1963, as amended by T.D. 78-329, 43 FR 43454, Sept. 26, 1978]

#### § 11.2 Manufactured tobacco.

(a) If the invoice and entry presented for manufactured tobacco specify all the information necessary for prompt determination of the estimated duty on the manufactured tobacco covered thereby, the port director may permit designation of less than the entire importation for examination.

(b) In the case of returned American manufactured tobacco, the packages shall be marked or stamped by Customs with the inscription "American goods returned."

[28 FR 14701, Dec. 31, 1963, as amended by T.D. 67-193, 32 FR 11764, Aug. 16, 1967]

#### § 11.2a Release from Customs custody without payment of tax on cigars, cigarettes and cigarette papers and tubes.

Cigars, cigarettes, and cigarette papers and tubes may be released from Customs custody without payment of any applicable internal revenue tax upon presentation of the Customs entry or withdrawal form and three copies of Alcohol, Tobacco and Firearms Form 2145 (5200.11) or 3072 (5210.14), certified by the appropriate regional regulatory administrator, Bureau of Alcohol, and Tobacco and Firearms. The Customs officer shall complete the notice of release, retain one copy, send one copy to the regional regulatory administrator, and return one copy to the manufacturer. The release may not be made under a mail entry. See § 145.13(b) of this chapter.

[T.D. 78-329, 43 FR 43454, Sept. 26, 1978]

#### § 11.3 Package and notice requirements for cigars and cigarettes; package requirements for cigarette papers and tubes.

Exemptions from tax on cigars, cigarettes, and cigarette papers and tubes apply in accordance with the regula-

tions of the Bureau of Alcohol, Tobacco, and Firearms (27 CFR part 275) upon release from Customs custody of such articles imported by consular officers and employees of foreign states. Cigars, cigarettes, cigarette papers, and tubes may also be released without payment of tax as provided in § 11.2a and for exhibition in accordance with part 147 of this chapter. Additionally, cigars, cigarettes, or cigarette papers and tubes may be admitted free of duty and tax under the provisions of Subchapter IV, Chapter 98, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), or section 321, Tariff Act of 1930, as amended (19 U.S.C. 1321), §§ 148.63, 148.74, and subpart I of part 148 of this chapter. Except in the foregoing instances and in any instance in which such articles are imported in passengers' baggage or are to be released under a mail entry for the personal consumption of the importer or for disposition as his bona fide gift, the provisions in part 275 of the regulations of the Bureau of Alcohol, Tobacco, and Firearms (27 CFR part 275) as to packages and notices thereon apply.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 73-227, 38 FR 22548, Aug. 22, 1973; T.D. 78-329, 43 FR 43454, Sept. 26, 1978; T.D. 89-1, 53 FR 51253, Dec. 21, 1988]

#### § 11.5 [Reserved]

#### § 11.6 Distilled spirits, wines, and malt liquors in bulk.

(a) The port director, in his discretion, may require marks, brands, stamps, labels, or similar devices to be placed on any bulk container used for holding, storing, transferring, or conveying imported distilled spirits, wines, and malt liquors, in accordance with 19 U.S.C. 467.

(b) Marks, brands, stamps, labels, or similar devices required by Federal, State, or local statute or regulation may be affixed, and Customs inspection, gauging, marking, or measurement may be done, at the place of unloading or other suitable place, unless the port director determines that inspection, gauging, marking, or measurement shall be done at a public store, warehouse, or other appropriate facility.