

subpart, of the full amount of tax computed under the provisions of this subpart with respect to tobacco products which are released for shipment to the United States on computation of tax. All taxes which are computed under the provisions of this subpart shall be chargeable against the bond, until such taxes are paid, as provided in §41.112. The bond shall show the location of the factory from which the tobacco products to which it relates are to be shipped.

[T.D. 6871, 31 FR 43, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55855, Sept. 28, 1979; T.D. ATF-232, 51 FR 28085, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-251, 52 FR 19340, May 22, 1987. Redesignated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004; T.D. TTB-196, 89 FR 87947, Nov. 6, 2024]

§41.110 Record of tax computation and shipment by bonded manufacturer under deferred taxpayment.

Where tobacco products or cigarette papers or tubes are to be shipped to the United States with deferred taxpayment, the bonded manufacturer must calculate the tax prior to shipment. The tax calculation must conform to the information on the bill of lading or a similar record accompanying the shipment, and the date of completing the bill of lading or similar record accompanying the shipment will be treated as the date of computation of the tax. Tobacco products or cigarette papers or tubes may be shipped to the United States in accordance with the provisions of this section only after computation of the tax. The bill of lading or similar record accompanying the shipment must include the following information:

- (a) The marks and numbers on the shipping containers;
- (b) The number of containers to be shipped;
- (c) The kind of taxable article(s) to be shipped and the rate of tax applicable to each kind of article, as specified in §§ 41.30 through 41.35;
- (d) The number of small cigarettes, large cigarettes, or small cigars to be shipped;
- (e) The number and total sale price of large cigars having a sale price of not more than \$235.294 per thousand before

April 1, 2009, or a sale price of not more than \$763.222 per thousand on and after April 1, 2009, to be shipped;

(f) The number of large cigars having a sale price of more than \$235.294 per thousand before April 1, 2009, or a sale price of more than \$763.222 per thousand on and after April 1, 2009, to be shipped;

(g) The pounds and ounces of chewing tobacco or snuff to be shipped;

(h) The pounds and ounces of pipe tobacco or roll-your-own tobacco to be shipped;

(i) The number of cigarette papers or tubes to be shipped;

(j) The amount of the tax to be paid for each kind of article under this subpart; and

(k) The name and address of the consignee in the United States to whom the products are to be shipped.

(Approved by the Office of Management and Budget under control number 1513-0108)

[T.D. ATF-444, 73 FR 16757, Mar. 31, 2008, as amended by T.D. TTB-75, 74 FR 14485, Mar. 31, 2009; T.D. TTB-85, 75 FR 42607, July 22, 2010]

§41.111 Verification of bond and agreement to pay tax.

(a) *Verification of bond.* Prior to shipment of tobacco products or cigarette papers or tubes to the United States, the manufacturer must verify:

(1) That there is no default in payment of tax chargeable against the manufacturer's bond on TTB F 5210.12; and

(2) That the amount of the manufacturer's bond is sufficient or is in the maximum penal sum to cover the tax that will become due on the shipment.

(b) *Agreement to pay tax.* The shipment of tobacco products or cigarette papers or tubes by the bonded manufacturer serves as an agreement by the manufacturer to pay the tax on that shipment.

[T.D. ATF-444, 73 FR 16757, Mar. 31, 2008, as amended at T.D. TTB-196, 89 FR 87947, Nov. 6, 2024]

§41.112 Tax return.

The internal revenue taxes imposed by 26 U.S.C. 7652(a), with respect to tobacco products manufactured in Puerto Rico and shipped to the United States