INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D. C.

Industry Circular No. 64-14 September 2, 1964

TRANSMITTAL OF REVISED 26 CFR PART 290

Proprietors of export warehouses:

Purpose. The purpose of this industry circular is to furnish you with a revised copy (in looseleaf form) of regulations in 26 CFR Part 290, Exportation of Tobacco Materials, Tobacco Products, and Cigarette Papers and Tubes.

Background. Recently the Internal Revenue Service issued a new looseleaf compilation of reference materials dealing with Federal tobacco tax administration, entitled Tobacco Tax Guide, Internal Revenue Service Publication No. 464 (announced in Industry Circular No. 64-3, dated March 20, 1964). At the time of publication, additional copies were printed of Part 290 of the regulations, with larger type and in the two column looseleaf format of the Tobacco Tax Guide. This was done so that we could furnish a copy to you and afterwards, as the regulations are amended, furnish you with any changed pages for insertion. If you have not subscribed to the Tobacco Tax Guide, we suggest you keep the attached printing and as we send you changed pages substitute the changed page for the old page. In this way, you should be able to keep an up-to-date version of Part 290 of the regulations for ready reference. If you have subscribed to the Tobacco Tax Guide, you may have no need for this copy.

Amendments of Regulations. Whenever amendments are made to Part 290 we will inform you of the change by Industry Circular, and with the Industry Circular furnish you changed pages in the same format as that attached.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

Harold A. Serr

Harold A. Serr
Director, Alcohol and Tobacco Tax Division

Attachment