

Industry Circular



Internal Revenue Service

Alcohol and Tobacco Tax Division
Washington, D.C. 20224

Industry Circular No. 68-23

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AMENDMENTS OF REGULATIONS IN 26 CFR PART 290

Proprietors of export warehouses:

This industry circular is to advise you of the issuance of Treasury Decision 6961 (33 F.R. 9487), as it relates to amendments of regulations in 26 CFR Part 290 entitled "Exportation of Cigars, Cigarettes, and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax." We will send you a copy of the amended Part 290 as soon as it is received from the printer.

Several changes were made in Part 290 which were merely clarifying and editorial. The following is a description of the significant changes:

- (a) In recognition of certain title changes which were made in connection with the reorganization of the Bureau of Customs, the definition of "Collector of customs" was deleted; a definition of "Director of customs" was added; and the regulations were amended where necessary to change "collector of customs" and "inspector of customs" to "director of customs" and "customs officer," respectively.
- (b) You are now required to file only a single copy rather than two copies of a trade name certificate.
- (c) It is no longer necessary to furnish an extension of coverage of your bond upon change in individual, trade, or corporate name; in address but not location of your warehouse; or in the warehouse premises. Application for amended permit is still required for these changes.
- (d) The provisions relating to the filing of powers of attorney by corporate sureties previously contained in Subpart D of 26 CFR Part 296 have been transferred to Part 290.
- (e) The regulations now specify that claims for remission of tax liability will be filed on Form 2635, in duplicate. While this form has been in use for some time now, the regulations had referred to such claims as in letter form.
- (f) A liberalizing change was made concerning marking requirements for large cigars packaged for export. It is now optional whether only the class letter (i.e., "A", "B", etc.), or the entire class designation required for domestic removals, is included on such packages. This change had been suggested by some manufacturers because domestic price brackets are meaningless and sometimes misleading in foreign countries.

A handwritten signature in dark ink, appearing to read "Harold A. Serr".

Harold A. Serr
Director, Alcohol and Tobacco Tax Division