INDUSTRY CIRCULAR

DEPARTMENT OF THE TREASURY
Bureau of Alcohol, Tobacco and Firearms
Washington, D.C. 20226
Number: 75-9 Date: April 15, 1975

RECODIFICATION

Federal firearms licensees and explosives licensees and permittees; proprietors of distilled spirits plants, bonded wine cellars, taxpaid wine bottling houses, volatile fruit-flavor concentrate plants, export warehouses, and vinegar plants; dealers and users of specially denatured alcohol; reprocessors of specially denatured alcohol articles; users of tax-free alcohol; manufacturers of tobacco products, cigarette papers and tubes, non-beverage products (drawback), and liquor bottles; brewers; wholesale dealers in alcoholic beverages; and others concerned:

PURPOSE. This circular is to advise industry members and others concerned that, effective April 15, 1975, Bureau regulations formerly codified as 26 CFR Parts 170 through 299 (Subchapter E--Alcohol, Tobacco and Other Excise Taxes) have been recodified into the Bureau's reserved Title 27 CFR Parts 170 through 299 (Subchapter M--Alcohol, Tobacco and Other Excise Taxes). This recodification merely relocates the regulations and makes no technical changes in requirements.

The notice of recodification, as published in the Federal Register of April 15, 1975, will soon appear in the ATF Bulletin as an announcement and will read as follows:

> The Bureau of Alcohol, Tobacco and Firearms was established by Treasury Department Order 221, dated June 6, 1972, effective July 1, 1972, which was published at 37 FR 11696. The purpose of this order was to transfer the functions, powers, and duties of the Internal Revenue Service arising under laws relating to alcohol, tobacco, firearms, and explosives (including the Alcohol, Tobacco and Firearms Division of the Internal Revenue Service) to the Bureau of Alcohol, Tobacco and Firearms.
>
> On request of the Director of the Office of the Federal Register pursuant to his authority to assure orderly development of the Code of Federal Regulations (1 CFR 8.2), the regulations formerly codified as 26 CFR Parts 170 through 299 (Subchapter E--Alcohol, Tobacco and Other Excise Taxes, of Chapter I) are redesignated as 27 CFR Parts 170 through 299, (Subchapter M--Alcohol, Tobacco and Other Excise Taxes) with the clarifications set forth below.

Wherever references to a part or other subdivision of Title 26 CFR appear in the following types of issuances, the reference shall mean a reference to the same part or other subdivision of Title 27 CFR:

(1) In Title 26 CFR Part 170 through and including Part 299.
(2) In published official ATF Procedures.
(3) In published official ATF Rulings.
(4) On ATF public use forms.
(5) In any other official Bureau publication, pamphlet, circular, or document.
(6) In any written Bureau correspondence or communication with members of the regulated industries or the public at large.

Because this document involves only a redesignation of existing regulations, it is effective April 15, 1975.

[Dated and signed by William R. Thompson, Acting Director, Bureau of Alcohol, Tobacco and Firearms, at Headquarters on April 6, 1975]

INQUIRIES. Inquiries regarding this circular should refer to its number and be addressed to the Assistant Director, Regulatory Enforcement, Bureau of Alcohol, Tobacco and Firearms, Federal Building, 12th and Pennsylvania Avenue, N.W., Washington, D.C. 20226.

William R. Thompson
for REX D. DAVIS
Director

Department of the Treasury
Bureau of Alcohol, Tobacco and Firearms
Washington, D.C. 20226

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