CBP and Trade Automated Interface Requirements

ACE Filing Guide for TTB Regulated Commodities

March 24, 2017
Version 7.5

U.S. Customs and Border Protection

General Introduction

This document is intended as a supplemental guide to the CBP Customs and Trade Automated Interface Requirements (CATAIR), PGA Message Set chapter (also referred to as an implementation guide). The PGA CATAIR chapter outlines the overall data relationships and rules for data submission on a CBP system level.

The CATAIR chapters and appendices can be found on CBP.gov at:
http://www.cbp.gov/trade/ace/catair

Other related information for the CBP Document Image System may be found at:
http://www.cbp.gov/document/forms/dis-xml-schema

This PGA supplemental guide provides PGA-specific guidance regarding the PGA's business requirements for data submission.

REMINDERS: The PGA Message Set does not stand alone, and must be submitted with an ACE cargo release filing, including ACE Entry Summary certified for cargo release.

There are times when TTB and CBP reporting may require the same data. In those instances, TTB will not ask for data already collected by CBP to be provided separately in the PGA Message Set. The PGA Message Set will contain only the additional data elements required for TTB reporting. When TTB filing requirements require more specificity than CBP filing requirements, the TTB standardized format, provided for by the PGA CATAIR chapter, must be used.

TTB Overview

A variety of laws and regulations govern the importation and exportation of alcohol and tobacco. TTB administers two of these statutes[1]:

- TTB regulates and collects excise taxes on distilled spirits, wines, beer, tobacco products, and cigarette papers and tubes under Chapters 51 and 52 of the Internal Revenue Code of 1986, as amended (IRC). Under the IRC, TTB also has regulatory authority over processed tobacco, which is not subject to tax.

- TTB regulates distilled spirits, wine, and malt beverages under the Federal Alcohol Administration Act (FAA Act).

On Thursday, December 22, 2016, TTB published T.D. TTB–145 in the Federal Register, a final rule titled, "Amendments to Streamline Importation of Distilled Spirits, Wine, Beer, Malt Beverages, Tobacco Products, Processed Tobacco, and Cigarette Papers and Tubes and Facilitate Use of the International Trade Data System."

[1] TTB also collects tax on firearms and ammunition under Sections 4181 and 4182 of the IRC. Because those taxes are imposed on the domestic sale of imported articles, TTB's firearms and ammunition requirements are outside the scope of ITDS.

Regulations implementing TTB's IRC and FAA Act authority over imports and exports are set forth at 27 CFR:

27 CFR Part	Title of Part
1	Basic Permit Requirements Under the Federal Alcohol Administration Act, Nonindustrial Use of Distilled Spirits and Wine, Bulk Sales and Bottling of Distilled Spirits
4	Labeling and Advertising of Wine
5	Labeling and Advertising of Distilled Spirits
7	Labeling and Advertising of Malt Beverages
26	Liquors and Articles From Puerto Rico and the Virgin Islands
27	Importation of Distilled Spirits, Wines, and Beer
28	Exportation of Alcohol
41	Importation of Tobacco Products, Cigarette Papers and Tubes, and Processed Tobacco
44	Exportation of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, Or With Drawback of Tax

Responsibility for assessing and collecting the excise taxes due on imported distilled spirits, wines, beer, tobacco products, and cigarette papers and tubes are among the "customs revenue functions" vested by statute with the Secretary of the Treasury (6 U.S.C. 212) and delegated to the Secretary of Homeland Security under Treasury Order 100-16 (68 FR 28322, dated May 23, 2003).

Contact information by Programs:

Contacts for various commodities can be found at: https://www.ttb.gov/about/contact.shtml. For questions or comments pertaining to this specific document, you may contact:

John Kyranos, Specialist, Regulations and Rulings Division:
(202) 453-2001

Deborah Pereira, Chief, Office of Analytics:
(202) 453-2166

Questions can also be sent to ITDS@TTB.gov

IMPORTANT NOTE:

This document is intended to provide instructions to importers, brokers, and other interested parties, and reflects TTB regulations that went into effect on January 1, 2017. It may be updated periodically. Please check CBP.gov to ensure that you are referring to the most current version.

Table of Changes

Revision Number	Version Number	Date of Change	Section(s) Affected	Brief Description of Change
1	6.0	May 27, 2015	Document	Section 3 “Filing Effective Tax Rates” removed from Document. Remaining sections re-numbered to group alcohol and tobacco-related processes together.
			All	Changed Government Agency Processing Code in PG01 from N/A to C. Added code table for this data element in Appendix A. Removed input constraints from OI record.
			All	Added references to PG50 and PG51 grouping records throughout document.
			2	Added Exemption Codes TTBEX4 and TTBEX5
			3	Document Identifier in PG22 changed from 861 to 863.
			4	Compliance Description in PG22 table changed from N/A to C.
			4 and 5	Document Identifier in PG22 changed to 165.
			4 and 5	LPCO Type in PG14 changed to TZ5.
			6	Re-configured the PG22 record to allow for a maximum of 999,999 cigars to be entered.
			Appendix A	Removed OI inputs. Added complete set of code tables for this document.
2	7.0	July 31, 2015	All	Added language informing filer that TTB Message Sets are required to be sent when applicable, regardless of whether or not identified by an HTS flag.
			1	Added Disclaimer in PG01 to account for tobacco and tobacco substitutes not regulated by TTB.
			3	Fixed Document Identifier in sample grid to correct code for wine certificates.
			7	Added TTB Message Set for reporting the quantity, in pieces, of cigarette papers and cigarette tubes.
			Appendix B	Added new multi-process scenario 2. Re-numbered existing scenario 2 to 3 and 3 to 4.
			Appendix C	Added Appendix C with HTS numbers used in these processes.
3	7.1	Aug. 25, 2015	7	Corrected format of quantity to conform to PGA Message Set technical specifications.
4	7.2	October 13, 2015	4 and 5	Corrected allowable field lengths of “Entity Number” in PG19 record.
5	7.3	January 13, 2016	1 and Appendix A	Added Exemption code TTBEX15 to Permitting requirement. Also added Processing Code T56 for purposes of disclaiming entry.
			2	Added Note to Pg. 17
			7	Clarified verbiage in sample scenario
			Appendix B	Added Complex Scenario 5
6	7.5	March 17, 2017	PG01	Added “C” to list of allowable disclaimer codes.
			Appendix C	Removed Appendix C

1 – Filing a Permit Number

All persons engaged in the business of importing distilled spirits, wine, malt beverages, tobacco products, and processed tobacco into the United States must have a permit issued by TTB, unless one of the enumerated exceptions applies. Accordingly, a TTB permit number must be filed at time of entry for all such importations into the United States.

TTB permits are also required for withdrawals of certain distilled spirits free of tax from customs custody by U.S. government agencies and for withdrawals of certain distilled spirits produced in the Virgin Islands free of tax from customs custody by industrial alcohol users. These TTB permit numbers must also be filed at the time of entry, when applicable.

The following are the PGA records associated with filing the TTB permit number for alcohol and tobacco imports:

PG Record	***Description***
OI	The commercial description of the shipment.
PG01	Identification of the commodity type as regulated by TTB.
PG02	Indication that the information pertains to the entire imported product.
PG14	Identification of a TTB permit and the permit number.

Sample: Filing a TTB Tobacco Permit Number

This example is for a shipment of small cigars imported into the United States for domestic consumption subject to tax. The importer will include its permit number along with other information required by TTB and CBP. Note that, for space and readability reasons, grid positions 23-80 are not shown here, as they would be empty.

Note:

The HTS flags that prompt the filing of TTB Message Sets are provided by CBP as a courtesy to the import community. Importers are responsible for providing data required at the importation of all TTB-regulated commodities, whether or not an HTS flag is present.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
O	**I**									**S**	**M**	**A**	**L**	**L**		**C**	**I**	**G**	**A**	**R**	**S**
P	**G**	**0**	**1**	**0**	**0**	**1**	**T**	**T**	**B**	**T**	**O**	**B**	**T**	**3**	**9**						
P	**G**	**0**	**2**	**P**																	
P	**G**	**1**	**4**		**T**	**Z**	**3**	**M**	**D**	**-**	**T**	**I**	**-**	**9**	**9**	**9**	**9**	**9**			

Detailed Filing Instructions

The following records and codes were used to create this TTB Message Set Sample. The status column in the following record set descriptions identifies the data element as Mandatory (M), Conditional (C), Optional (O), or Not Applicable (N/A). Mandatory Data Elements are required because either the particular record requires it, or it is required by TTB.

Record Identifier OI

This input record provides the description of the item. This record precedes the Record Identifiers for the PGA Message Set.

Data Element	***Length /Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	"OI"	
Filler	8AN	3-10	M	Space filled.	
Commercial Description	70X	11-80	M	The commercial description of the product that provides information used to identify the product. For example, Small Cigars.	

Record Identifier PG01

This input record provides data pertaining to the PGA Line Number, Government Agency Code, Government Agency Program Code, Globally Unique Product Identification Code, Intended Use Code, Intended Use Description, and Disclaimer.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"01"	
PGA Line Number	3N	5-7	M	"001"	
Government Agency Code	3AN	8-10	M	"TTB"	
Government Agency Program Code	3X	11-13	M	"TOB"	1
Government Agency Processing Code	3AN	14-16	C	"T39"	2
Electronic Image Submitted	1A	17	N/A		
Confidential Information Indicator	1A	18	N/A		
Globally Unique Product Identification Code Qualifier	4AN	19-22	N/A		
Globally Unique Product Identification Code	19X	23-41	N/A		
Intended Use Code	16X	42-57	N/A		
Intended Use Description	22X	58-79	N/A		
Disclaimer	1A	80	C	A code indicating the reason data is not being provided. Valid for TTB is: A = product is not regulated by this agency C = data provided through other allowed agency means, including the Document Image System (DIS)	3

Note 1:
PG01 Valid TTB Program Codes

Data Element	*Code*	*Definition*
Program Codes	BER	Beer/Malt Beverages
	DSP	Distilled Spirits
	TOB	Tobacco
	WIN	Wine

Note 2:
TTB Processing Codes are listed in Appendix A of this document, as well as Appendix PGA. For an entry line that is being disclaimed per Note 3 below, the correct code is T56.

Note 3:
The following HTS numbers may be disclaimed from the TTB Message Set if the imported product is not regulated by TTB:

HTS Number	*Definition*
2401.10 (all subheadings)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse
2403.99.30.70	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences; other
2403.99.60.70	
2403.99.90.70	

If a commodity is being disclaimed on these grounds, input an "A" in position 80. This will suppress the prompting of the additional TTB Message Set records.

For all HTS numbers, if the filer opts to file TTB-required data through other approved means, either by submitting a paper document to a CBP officer or uploading a scanned document into DIS, input a "C" in position 80. This will suppress the prompting of the additional TTB Message Set records. Refer to TTB regulations for more information about the requirements that apply to importers who elect not to file TTB data electronically.

Record Identifier PG02

This input record indicates whether or not the information being provided relates to a product or a component of a product. This is a required record for TTB, as PG01 disclaimers are not allowed. The input for TTB shall always be "P", denoting that the supplied information describes the product.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"02"	
Item Type	1A	5	M	Identifies whether the information provided is for a product or a component. P = Product	1
Product Code Qualifier	4AN	6-9	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	10-28	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	29-32	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	33-51	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	52-55	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	56-74	N/A	Number that characterizes the commercial product or component.	
Filler	6X	75-80	M	Space fill	

Note 1:
"P" is the only valid input for TTB.

Record Identifier PG14

This PGA input record provides data pertaining to Licenses, Permits, Certificates or Other (LPCO) issued by TTB and other government entities. The data elements included in this record are LPCO Type, LPCO Number, LPCO Quantity, and Exemption Code. There may be more than one LPCO required for each TTB commodity. In the instances that a TTB importer's permit is not required, the reason for the exception will be input within this record.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"14"	
LPCO Transaction Type	1N	5	N/A		
LPCO Type	3AN	6-8	C	Code identifying the type of LPCO information being provided.	1
LPCO Number (or Name)	33X	9-41	C	The LPCO information. This is the TTB issued permit number.	2
LPCO Date Qualifier	1N	42	N/A		
LPCO Date	8N	43-50	N/A		
LPCO Quantity	16N	51-66	N/A		
LPCO Unit of Measure	5AN	67-71	N/A		
Exemption Code	9X	72-80	C	The reason why a permit is not required.	3

Note 1:
Appendix PGA lists TZ3 as the code to use for TTB-issued permits.

Data Element	*Code*	*Description*
LPCO Type	TZ3	TTB Permit Number

Note 2:
The TTB permit number of the importer, U.S. Government agency, or industrial alcohol user will be entered into this space.

Note 3:

Valid Exemption Codes for TTB permit requirements are:

Data Element	*Code*	*Description*
Exemption Code	TTBEX1	Not engaged in the business of importing (for example, one-time personal use importation)
	TTBEX2	Beer not made with both malted barley and hops or malt beverage that is not the product of alcoholic fermentation
	TTBEX3	Wine containing less than 7% alcohol by volume
	TTBEX4	Wine for industrial use
	TTBEX5	Distilled spirits for industrial use
	TTBEX6	Tobacco that does not meet the definition of "processed tobacco" under the IRC
	TTBEX13	Tobacco substitute; not a "tobacco product" under the IRC
	TTBEX14	Completely denatured alcohol produced in the Virgin Islands
	TTBEX15	Importer is a State agency or political subdivision of a State agency

2 – Filing a Certificate of Label Approval (COLA) ID Number[2]

No distilled spirits, wine, or malt beverages imported in containers may be released from customs custody for consumption unless the importer has obtained a TTB Certificate of Label Approval (COLA), or one of the enumerated exceptions applies. The TTB COLA ID number or exception code must be provided at time of entry. TTB or CBP may request, on a case-by-case basis, that the importer provide a copy of the COLA, and the importer must provide a copy upon such request. A scanned image uploaded into the Document Imaging System (DIS) module of ACE will generally be an acceptable means of satisfying this requirement. Note that in almost all cases, this Message Set will follow the Message Set for filing a permit, described in Section 1 above.

The following are the PGA records associated with the TTB COLA ID number.

PG Record	***Description***
OI	The commercial description of the shipment.
PG01	Identification of the commodity type as regulated by TTB.
PG02	Indication that the information pertains to the entire imported product.
PG14	Licenses, Permits, Certificates, or Exemptions issued by TTB.
PG22	Importers Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications.
PG50	Record used to indicate the start of a grouping.
PG51	Record used to indicate the end of a grouping.

Sample: Filing a Wine COLA ID Number

This example is for a shipment of bottled wine imported into the United States for domestic consumption subject to tax. The importer will include its COLA ID number along with other information required by TTB and CBP. Note that, for space and readability reasons, grid positions 23-80 are not shown here, as they would be empty.

[2] This TTB Message Set is intended to replace the depositing of TTB Form 5100.31 with CBP at entry.

Note:

The HTS flags that prompt the filing of TTB Message Sets are provided by CBP as a courtesy to the import community. Importers are responsible for providing TTB with data required at the importation of *all* TTB-regulated commodities, whether or not an HTS flag is present.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
O	I									C	H	I	A	N	T	I					
P	G	0	1	0	0	1	T	T	B	W	I	N	T	0	4						
P	G	0	2	P																	
P	G	1	4		T	Z	1	1	4	1	9	9	9	9	9	9	9	9	9	9	9
P	G	5	0																		
P	G	2	2	Y	1	1															
P	G	5	1																		

Detailed Filing Instructions

The following records and codes were used to create this TTB Message Set Sample. The status column in the following record set descriptions identifies the data element as Mandatory (M), Conditional (C), Optional (O), or Not Applicable (N/A). Mandatory Data Elements are required because either the particular record requires it, or it is required by TTB.

Record Identifier OI

This input record provides the description of the item. This record precedes the Record Identifiers for the PGA Message Set.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"OI"	
Filler	8AN	3-10	M	Space filled.	
Commercial Description	70X	11-80	M	The commercial description of the product that provides information used to identify the product. For example, Chianti.	

Record Identifier PG01

This input record provides data pertaining to the PGA Line Number, Government Agency Code, Government Agency Program Code, Globally Unique Product Identification Code, Intended Use Code, Intended Use Description, and Disclaimer.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"01"	
PGA Line Number	3N	5-7	M	"001"	
Government Agency Code	3AN	8-10	M	"TTB"	
Government Agency Program Code	3X	11-13	M	"WIN"	1
Government Agency Processing Code	3AN	14-16	C	"T04"	2
Electronic Image Submitted	1A	17	N/A		
Confidential Information Indicator	1A	18	N/A		
Globally Unique Product Identification Code Qualifier	4AN	19-22	N/A		
Globally Unique Product Identification Code	19X	23-41	N/A		
Intended Use Code	16X	42-57	N/A		
Intended Use Description	22X	58-79	N/A		
Disclaimer	1A	80	N/A		

Note 1:
PG01 Valid TTB Program Codes

Data Element	*Code*	*Definition*
Program Codes	BER	Beer/Malt Beverages
	DSP	Distilled Spirits
	WIN	Wine

Note 2:
TTB Processing Codes are listed in Appendix A of this document, as well as Appendix PGA.

Record Identifier PG02

This input record indicates whether or not the information being provided relates to a product or a component of a product. This is a required record for TTB, as PG01 disclaimers are not allowed. The input for TTB shall always be "P", denoting that the supplied information describes the product.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"02"	
Item Type	1A	5	M	Identifies whether the information provided is for a product or a component. P = Product	1
Product Code Qualifier	4AN	6-9	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	10-28	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	29-32	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	33-51	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	52-55	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	56-74	N/A	Number that characterizes the commercial product or component.	
Filler	6X	75-80	M	Space fill	

Note 1:
"P" is the only valid input for TTB.

Record Identifier PG14

This input record provides data pertaining to Licenses, Permits, Certificates or Other (LPCO) issued by TTB and other government entities. The data elements included in this record are LPCO Type, LPCO Number, LPCO Quantity, and Exemption Code. There may be more than one LPCO required for each TTB commodity. In this process, the PG14 record will capture the TTB COLA ID number. There could be multiple COLAs and thus multiple COLA ID number entries, in which case the PG14 record would be repeated. In the instances that an importer does not have a COLA because a COLA is not required, the importer will input the reason (or exception) within this record.

Data Element	***Length /Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"14"	
LPCO Transaction Type	1N	5	NA		
LPCO Type	3AN	6-8	C	Code identifying the type of LPCO information being provided.	1
LPCO Number (or Name)	33X	9-41	C	The LPCO information. This is the 14-digit TTB ID Number of the approved COLA.	2
LPCO Date Qualifier	1N	42	N/A		
LPCO Date	8N	43-50	N/A		
LPCO Quantity	16N	51-66	N/A		
LPCO Unit of Measure	5AN	67-71	N/A		
Exemption Code	9X	72-80	C	Code identifying the reason COLA requirements do not apply to the entry.	3

Note 1:
Appendix PGA lists TZ1 as the code to use for COLAs.

Data Element	***Code***	***Description***
LPCO Type	TZ1	TTB Label Approval Number

Note 2:

The TTB-issued COLA ID number will be entered into the space for "TTB Label Approval Number".

Note 3:
Valid Exemption Codes for TTB COLA requirements are:

Data Element	*Code*	*Description*
Exemption Code	TTBEX2	Beer not made with both malted barley and hops or malt beverage that is not the product of alcoholic fermentation
	TTBEX3	Wine containing less than 7% alcohol by volume
	TTBEX4	Wine for industrial use
	TTBEX5	Distilled spirits for industrial use
	TTBEX7	COLA waiver granted
	TTBEX8	Malt beverages withdrawn for consumption in a state that does not require labeling in conformity with the FAA Act
	TTBEX9	Bulk distilled spirits (in containers of over one gallon)
	TTBEX10	Bulk wine (not for sale at retail)
	TTBEX11	Bulk malt beverages (not for sale at retail)
	TTBEX12	Not for sale or any other commercial purpose

Note that a valid COLA ID number or Exemption Code must be entered, even if an Exemption Code was used in lieu of filing a permit number, as described is Section 1 of this document.

Record Identifier PG22

This input provides data pertaining to Importers' Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications. This record can be repeated if more than one Document Identifier or Conformance Declaration is needed.

Data Element	*Length/ Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 22.	
Importer's Substantiating Signed Document /Signed Confirmation Letter	1A	5	C	A code of Y (yes) indicating that the importer has a document needed to import a product that is under TTB jurisdiction. No other code is accepted.	1
Document Identifier	7AN	6-12	C	This code indicates the type of document or the specific PGA form number to which the importer is certifying. See Appendix A of this document for valid codes.	2
Conformance Declaration	5X	13-17	N/A		
Entity Role Code	3AN	18-20	N/A		
Declaration Code	4AN	21-24	N/A		
Declaration Certification	1A	25	N/A		
Date of Signature	8N	26-33	N/A		
Invoice Number	17X	34-50	N/A		
Compliance Description	30X	51-80	N/A		

Note 1:
The importer must certify that the importer has obtained a COLA or has obtained permission to use a COLA from the COLA-holder and that the importer will present such COLA upon request.

Data Element	*Code*	*Description*
Importers Substantiating Signed Document /Signed Confirmation Letter Document Identifier	Y	Certification that the importer has a COLA and will make the COLA available upon request or that a COLA is not required.

Note 2:
The Document Identifier to use is as follows:

Data Element	*Code*	*Description*
Document Identifier	11	COLA

Record Identifiers PG50 & PG51

These are conditional PGA input records used to indicate that the data immediately following specific records should be associated together.

The PG50 record is used to indicate the start of a grouping. The PG51 record is used to indicate the end of the grouping.

PG13 and PG14 are the only TTB records that can be followed by the PG50 grouping indicator.

Record Identifier PG50					
Data Element	***Length/ Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	Must always equal PG.	1
Record Type	2N	3-4	M	Must always be 50.	
Filler	76X	5-80	M	Space fill	

Record Identifier PG51					
Data Element	***Length/ Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	Must always equal PG.	1
Record Type	2N	3-4	M	Must always be 51.	
Filler	76X	5-80	M	Space fill	

Note 1:
The PG50 and PG51 records are needed to associate the compliance statement and description (PG22) to the COLA ID number (PG14). See Appendix B for more detail.

3 – Filing Foreign Certificates

There are a variety of foreign certificates that are required to be in the importer's possession at the time of release from customs custody with respect to certain imported distilled spirits and wine. These include Certificates of Origin (Scotch, Irish, Canadian and other Whiskies); Certificate of Age and Origin (Brandy, Cognac, Rum, and Tequila); Certification of Vintage Wine; Certification of Origin and Identity, and Certification of Proper Cellar Treatment of Natural Wine. An indicator is included in the TTB Message Set for the importer to certify that all required foreign certificates are in its possession and available for TTB or CBP review. TTB or CBP may request, on a case-by-case basis, that the required certificate be presented, and the importer must present such certificate upon request. A scanned image uploaded into the Document Imaging System (DIS) module of ACE will generally be an acceptable means of satisfying this requirement. Note that in almost all cases, this Message Set will follow the Message Set for filing a permit, described in Section 1 above. In almost all cases, it will also follow the Message Set for filing a COLA ID number, described in Section 2 above. An example of such a scenario is given in Appendix B of this document.

The following are the PGA records associated with filing foreign certificates.

Record Identifier OI

PG Record	***Description***
OI	The commercial description of the shipment.
PG01	Identification of the commodity type as regulated by TTB.
PG02	Indication that the information pertains to the entire imported product.
PG13	Information pertaining to Licenses, Permits, Certificates, or Exemptions.
PG14	Licenses, Permits, Certificates, or Exemptions.
PG22	Importers' Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications.
PG50	Record used to indicate the start of a grouping.
PG51	Record used to indicate the end of a grouping.

Sample: Filing a Champagne Certificate

This example is for a shipment of champagne imported into the United States from France for domestic consumption subject to tax. For this product to be labeled as "Champagne", the wine must have a certificate issued by the French authority Comité Interprofessionnel du Vin de Champagne (CIVC). The importer will certify that it is in possession of this certificate and will produce it upon request.

Note that, for space and readability reasons, grid positions 45-80 are not shown here, as they would be empty.

Note:

The HTS flags that prompt the filing of TTB Message Sets are provided by CBP as a courtesy to the import community. Importers are responsible for providing TTB with data required at the importation of *all* TTB-regulated commodities, whether or not an HTS flag is present.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	40	41	42	43	44
O	I									C	H	A	M	P	A	G	N	E										
P	G	0	1	0	0	1	T	T	B	W	I	N	T	0	8													
P	G	0	2	P																								
P	G	1	3																					I	S	O	F	R
P	G	1	4		T	Z	4																					
P	G	2	2	Y	2	6	8																					

Detailed Filing Instructions

The following records and codes were used to create this TTB Message Set Sample. The status column in the following record set descriptions identifies the data element as Mandatory (M), Conditional (C), Optional (O), or Not Applicable (N/A). Mandatory Data Elements are required because either the particular record requires it, or it is required by TTB.

Record Identifier OI

This input record provides the description of the item. This record precedes the Record Identifiers for the PGA Message Set.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"OI"	
Filler	8AN	3-10	M	Space filled.	
Commercial Description	70X	11-80	M	The commercial description of the product that provides information used to identify the product. For example, "Champagne".	

Record Identifier PG01

This input record provides data pertaining to the PGA Line Number, Government Agency Code, Government Agency Program Code, Globally Unique Product Identification Code, Intended Use Code, Intended Use Description, and Disclaimer.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"01"	
PGA Line Number	3N	5-7	M	"001"	
Government Agency Code	3AN	8-10	M	"TTB"	
Government Agency Program Code	3X	11-13	M	"WIN"	1
Government Agency Processing Code	3AN	14-16	C	"T08"	2
Electronic Image Submitted	1A	17	N/A		
Confidential Information Indicator	1A	18	N/A		
Globally Unique Product Identification Code Qualifier	4AN	19-22	N/A		
Globally Unique Product Identification Code	19X	23-41	N/A		
Intended Use Code	16X	42-57	N/A		
Intended Use Description	22X	58-79	N/A		
Disclaimer	1A	80	N/A		

Note 1:
PG01 Valid TTB Program Codes

Data Element	*Code*	*Definition*
Program Codes	DSP	Distilled Spirits
	WIN	Wine

Note 2:
TTB Processing Codes are listed in Appendix A of this document, as well as Appendix PGA.

Record Identifier PG02

This input record indicates whether or not the information being provided relates to a product or a component of a product. This is a required record for TTB, as PG01 disclaimers are not allowed. The input for TTB shall always be "P", denoting that the supplied information describes the product.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"02"	
Item Type	1A	5	M	Identifies whether the information provided is for a product or a component. P = Product	1
Product Code Qualifier	4AN	6-9	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	10-28	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	29-32	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	33-51	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	52-55	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	56-74	N/A	Number that characterizes the commercial product or component.	
Filler	6X	75-80	M	Space fill	

Note 1:
"P" is the only valid input for TTB.

Record Identifier PG13

This input record provides data pertaining to Licenses, Permits, Certificates or Other (LPCO). The data elements included in this record are Issuer and location of issuer of the LPCO. There may be more than one LPCO required for each PGA per product. If using this record, a PG14 is mandatory.

Data Element	*Length/ Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 13.	
Issuer of LPCO	35X	5-39	N/A	Identifies the entity that issued the LPCO	
LPCO Issuer - Government Geographic Code Qualifier	3A	40-42	C	The code relating to the location of the issuer of the LPCO. This will be ISO, for the country of issuance.	
Location (Country/State/Province) of Issuer of the LPCO	3A	43-45	C	Identifies the location of the issuer of the LPCO (the two-digit ISO Foreign Country Code). Enter the appropriate code from Appendix B of the ACS ABI CATAIR.	1
Regional description of location of Agency Issuing the LPCO	25X	46-70	N/A	Free form regional description of the location within a country, of the agency issuing the LPCO.	
Filler	10X	71-80	M	Space fill	

Note 1:
The ISO Country Code for France is FR.

Data Element	*Code*	*Definition*
Location (Country/State/Province) of Issuer of the LPCO	FR	France

Record Identifier PG14

This input record (mandatory if the PG13 is sent) provides data pertaining to Licenses, Permits, Certificates or Other (LPCO) issued by TTB and other government entities. The data element included in this record is LPCO Type. There may be more than one LPCO required for each TTB commodity. In this process, the PG14 record will capture the required foreign certificate, and may be repeated as necessary.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"14"	
LPCO Transaction Type	1N	5	N/A		
LPCO Type	3AN	6-8	C	Code identifying the type of LPCO information being provided. For example, TZ4.	1
LPCO Number (or Name)	33X	9-41	N/A		
LPCO Date Qualifier	1N	42	N/A		
LPCO Date	8N	43-50	N/A		
LPCO Quantity	16N	51-66	N/A		
LPCO Unit of Measure	5AN	67-71	N/A		
Exemption Code	9X	72-80	N/A		

Note 1:
Appendix PGA lists TZ4 as the code to use for foreign certificates.

Data Element	*Code*	*Description*
LPCO Type	TZ4	Foreign Certificate

Record Identifier PG22

This input record provides data pertaining to Importers' Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications. This record can be repeated if more than one Document Identifier or Conformance Declaration is needed. If the imported commodity is exempt from foreign certification requirements, the corresponding PG22 record should not be transmitted.

Data Element	*Length/ Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 22.	
Importer's Substantiating Signed Document /Signed Confirmation Letter	1A	5	C	A code of Y (yes) indicating that the importer has all documents needed to import a product that is under TTB jurisdiction. No other code is accepted.	1
Document Identifier	7AN	6-12	C	This code indicates the type of document or the specific PGA form number being certified. See Appendix A of this document for valid codes.	2
Conformance Declaration	5X	13-17	N/A		
Entity Role Code	3AN	18-20	N/A		
Declaration Code	4AN	21-24	N/A		
Declaration Certification	1A	25	N/A		
Date of Signature	8N	26-33	N/A		
Invoice Number	17X	34-50	N/A		
Compliance Description	30X	51-80	N/A		

Note 1:
If a foreign certificate is required, the importer must certify that the required foreign certificate has been obtained and will be presented upon request. If no foreign certificate is required, the field should be left empty.

Data Element	*Code*	*Description*
Importer's Substantiating Signed Document /Signed Confirmation Letter Document Identifier	Y	Certification that the importer has all required certificates for import and that the importer will make the certificates available upon request.

Note 2:
The Document Identifiers to be used are as follows:

Data Element	*Code*	*Description*
Document Identifier	268	Wine Certificate – Certificate attesting to the origin or vintage of the wine, or to the proper cellar treatment of natural wine.
	863	Distilled Spirits Certificate - Certificate attesting to the age, origin, authenticity, or class and type.

Record Identifiers PG50 & PG51

These are conditional PGA input records used to indicate that the data immediately following specific records should be associated together.

The PG50 record is used to indicate the start of a grouping. The PG51 record is used to indicate the end of the grouping.

PG13 and PG14 are the only TTB records that can be followed by the PG50 grouping indicator.

Record Identifier PG50					
Data Element	***Length/ Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	Must always equal PG.	1
Record Type	2N	3-4	M	Must always be 50.	
Filler	76X	5-80	M	Space fill	

Record Identifier PG51					
Data Element	***Length/ Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	Must always equal PG.	1
Record Type	2N	3-4	M	Must always be 51.	
Filler	76X	5-80	M	Space fill	

Note 1:
The PG50 and PG51 records are needed to associate the foreign certificate (PG14) to the issuing country (PG13). See Appendix B for more detail.

4 – Filing an IRC Registry Number for Distilled Spirits, Wine, or Beer Released Without Payment of Tax[3]

Imported beer, natural wine, or distilled spirits in bulk containers may be released from customs custody without payment of tax for delivery to, respectively, a brewery (holding a TTB Brewer's Notice), a bonded wine cellar, or the bonded premises of a distilled spirits plant (DSP). Each facility must have TTB authorization to operate and be covered by an Internal Revenue Code (IRC) (26 U.S.C.) bond. Information will be submitted by the importer to certify that, for products released from customs custody without payment of tax, the recipient is authorized to receive such products under the recipient's IRC bond.

There are three circumstances under which this could occur:

- Distilled spirits imported or brought into the United States in bulk containers may, under such regulations as the Secretary shall prescribe, be withdrawn from customs custody and transferred in such bulk containers or by pipeline to the bonded premises of a distilled spirits plant without payment of the internal revenue tax imposed on such distilled spirits. The person operating the bonded premises of the distilled spirits plant to which such spirits are transferred shall become liable for the tax on distilled spirits withdrawn from customs custody under this section upon release of the spirits from customs custody, and the importer, or the person bringing such distilled spirits into the United States, shall thereupon be relieved of his liability for such tax. (26 U.S.C. 5232)

- Natural wine . . . imported or brought into the United States in bulk containers may, under such regulations as the Secretary may prescribe, be withdrawn from customs custody and transferred in such bulk containers to the premises of a bonded wine cellar without payment of the internal revenue tax imposed on such wine. The proprietor of a bonded wine cellar to which such wine is transferred shall become liable for the tax on the wine withdrawn from customs custody under this section upon release of the wine from customs custody, and the importer, or the person bringing such wine into the United States, shall thereupon be relieved of the liability for such tax. (26 U.S.C. 5364)

- Beer imported or brought into the United States in bulk containers may, under such regulations as the Secretary may prescribe, be withdrawn from customs custody and transferred in such bulk containers to the premises of a brewery without payment of the internal revenue tax imposed on such beer. The proprietor of a brewery to which such beer is transferred shall become liable for the tax on the beer withdrawn from customs custody under this section upon release of the beer from customs custody, and the importer, or the person bringing such beer into the United States, shall thereupon be relieved of the liability for such tax. (26 U.S.C. 5418)

[3] This information is intended to replace the package gauge and transfer record currently required for distilled spirits imported in bulk without payment of tax, and the transfer record currently required for wine and beer imported in bulk without payment of tax.

In each case, the importer will provide the TTB IRC registry number of the receiving IRC-bonded premises. If not already provided to CBP as part of the cargo release data, the importer will also provide the name and address of the consignee, as well as the consignee's EIN number. Note that in almost all cases, this Message Set will follow the Message Set for filing a permit, described in Section 1 above. See Appendix B of this document for more detail.

The following are the PGA records associated with filing a release without payment of tax:

PG Record	***Description***
OI	The commercial description of the shipment.
PG01	Identification of the commodity type as regulated by TTB.
PG02	Indication that the information pertains to the entire imported product.
PG14	Licenses, Permits, Certificates, or Exemptions issued by TTB.
PG19	Consignee Information (Receiving brewery, bonded wine cellar, or DSP).
PG20	Consignee Information (Receiving brewery, bonded wine cellar, or DSP).
PG22	Importers Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications.
PG50	Record used to indicate the start of a grouping.
PG51	Record used to indicate the end of a grouping.

Sample: Filing a Release of Bulk Rum Without Payment of Excise Tax

The example here is for an entry of bulk rum, which is released from customs custody without payment of tax for delivery to a TTB-registered distilled spirits plant. In this example, the Consignee EIN, name, and address are included. Note that, for space and readability reasons, grid positions 73-80 are not shown here, as they would be empty.

Note:

The HTS flags that prompt the filing of TTB Message Sets are provided by CBP as a courtesy to the import community. Importers are responsible for providing TTB with data required at the importation of *all* TTB-regulated commodities, whether or not an HTS flag is present.

PG	PG	PG	PG	PG	PG	PG	PG	OI
PG51	PG22	PG20	PG19	PG50	PG14	PG02	PG01	
	Y165	UNIT	CN			P	100	
					TZ5		01	
		IT	348		DSP		TTB	
		3A	811		P-		BDS	RUM
			11-		MD-		SPT	RUM
			1-		111		116	
			111		999			
			111		999			
			111		999			
			1		9			
			ABC					
			ABC					
			RUM					
			RUM					
			IM					
			IMP					
			ORT					
			ORTE					
			ERS					
		B						
		BAL						
		LTI						
		TIM						
		MOR						
		RE						
	IRC							
	IRC							
			456					
			456					
			C					
		MD	CE					
		MD	CEN					
			TR					
			TRA					
			AL					
		12	AL					
		123	AV					
		345	AVE					

Detailed Filing Instructions

The following records and codes were used to create this TTB Message Set Sample. The status column in the following record set descriptions identifies the data element as Mandatory (M), Conditional (C), Optional (O), or Not Applicable (N/A). Mandatory Data Elements are required because either the particular record requires it, or it is required by TTB.

Record Identifier OI

This input record provides the description of the item. This record precedes the Record Identifiers for the PGA Message Set.

Data Element	***Length /Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	"OI"	
Filler	8AN	3-10	M	Space filled.	
Commercial Description	70X	11-80	M	The commercial description of the product that provides information used to identify the product. For example, "Rum".	

Record Identifier PG01

This is a mandatory PGA input record that provides data pertaining to the PGA Line Number, Government Agency Code, Government Agency Program Code, Globally Unique Product Identification Code, Intended Use Code, Intended Use Description, and Disclaimer.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"01"	
PGA Line Number	3N	5-7	M	"001"	
Government Agency Code	3AN	8-10	M	"TTB"	
Government Agency Program Code	3X	11-13	M	"DSP"	1
Government Agency Processing Code	3AN	14-16	C	"T16"	2
Electronic Image Submitted	1A	17	N/A		
Confidential Information Indicator	1A	18	N/A		
Globally Unique Product Identification Code Qualifier	4AN	19-22	N/A		
Globally Unique Product Identification Code	19X	23-41	N/A		
Intended Use Code	16X	42-57	N/A		
Intended Use Description	22X	58-79	N/A		
Disclaimer	1A	80	N/A		

Note 1:
PG01 Valid TTB Program Codes

Data Element	*Code*	*Definition*
Program Codes	BER	Beer/Malt Beverages
	DSP	Distilled Spirits
	WIN	Wine

Note 2:
TTB Processing Codes are listed in Appendix A of this document, as well as Appendix PGA.

Record Identifier PG02

This input record indicates whether or not the information being provided relates to a product or a component of a product. This is a required record for TTB, as PG01 disclaimers are not allowed. The input for TTB shall always be "P", denoting that the supplied information describes the product.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"02"	
Item Type	1A	5	M	Identifies whether the information provided is for a product or a component. P = Product	1
Product Code Qualifier	4AN	6-9	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	10-28	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	29-32	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	33-51	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	52-55	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	56-74	N/A	Number that characterizes the commercial product or component.	
Filler	6X	75-80	M	Space fill	

Note 1:
"P" is the only valid input for TTB.

Record Identifier PG14

This input record provides data pertaining to Licenses, Permits, Certificates or Other (LPCO) issued by TTB and other government entities. The data elements included in this record are LPCO Type, LPCO Number, and LPCO Quantity. In this process, this record will capture the IRC registry number for the receiving distilled spirits plant, bonded wine cellar, or brewery.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"14"	
LPCO Transaction Type	1N	5	N/A		
LPCO Type	3AN	6-8	C	Code identifying the type of LPCO information being provided.	1
LPCO Number (or Name)	33X	9-41	C	The LPCO information. This is the IRC registry number for the DSP, bonded wine cellar, or brewery where the distilled spirits, wine, or beer is being received under an IRC bond.	2
LPCO Date Qualifier	1N	42	N/A		
LPCO Date	8N	43-50	N/A		
LPCO Quantity	16N	51-66	N/A		
LPCO Unit of Measure	5AN	67-71	N/A		
Exemption Code	9X	72-80	N/A		

Note 1:
Appendix PGA lists TZ5 as the code to use for IRC registry numbers.

Data Element	*Code*	*Description*
LPCO Type	TZ5	IRC registry number for the distilled spirits plant, bonded wine cellar.

Note 2:
Include the IRC registry number for the distilled spirits plant, bonded wine cellar, or brewery at which the distilled spirits, wine, or beer are received under IRC bond from customs custody.

Record Identifier PG19

This input record is required if the consignee's EIN and address is not provided to CBP as part of the cargo release data.

Data Element	*Length /Class*	*Position*	*Status*	*Description*
Control Identifier	2A	1-2	M	Must always equal PG.
Record Type	2N	3-4	M	Must always be 19.
Entity Role Code	3AN	5-7	M	Identifies the role of the entity. For TTB, this code will always be CN, the established code for consignee.
Entity Identification Code	3AN	8-10	M	Identifies the code being used to describe the entity. For TTB, this code will always be 348, which is the code for EIN.
Entity Number	15X	11-25	M	Consignee's EIN.
Entity Name	32X	26-57	M	Name of the Consignee.
Entity Address 1	23X	58-80	M	Address Line 1 for the Consignee.

Record Identifier PG20

This input record is required if the consignee's EIN and address is not provided to CBP as part of the cargo release data.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 20.	
Entity Address 2	32X	5-36	C	Address Line 2 for the Consignee, if needed	
Entity Apartment Number/Suite Number	5X	37-41	C	Apartment/Suite number of the Consignee.	
Entity City	21X	42-62	M	Consignee's City.	
Entity State/Province	3AN	63-65	M	Consignee's State	
Entity Country	2A	66-67	N/A		
Entity Zip/Postal Code	9X	68-76	M	Consignee's ZIP Code.	
Filler	4X	77-80	N/A	Space fill	

Record Identifier PG22

This input record provides data pertaining to Importers' Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications. This record can be repeated if more than one Document Identifier or Conformance Declaration is needed.

Data Element	*Length/ Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 22.	
Importer's Substantiating Signed Document /Signed Confirmation Letter	1A	5	C	A code of Y (yes) indicating that the importer is making a declaration needed to import a product that is under TTB jurisdiction. No other code is accepted.	1
Document Identifier	7AN	6-12	C	This code indicates the type of data being certified. See Appendix A of this document for valid codes.	2
Conformance Declaration	5X	13-17	N/A		
Entity Role Code	3AN	18-20	N/A		
Declaration Code	4AN	21-24	N/A		
Declaration Certification	1A	25	N/A		
Date of Signature	8N	26-33	N/A		
Invoice Number	17X	34-50	N/A		
Compliance Description	30X	51-80	C	Text describing the information required by the PGA. For TTB, this is code IRC.	3

Note 1:
The importer must declare that the facility receiving the cargo is a facility qualified to operate as a distilled spirits plant, bonded wine cellar, or brewery bonded under the terms of the IRC.

Data Element	*Code*	*Description*
Importers Substantiating Signed Document /Signed Confirmation Letter Document Identifier	Y	Certification that the receiving facility is qualified to operate under the IRC and is covered by IRC bond.

Note 2:
The Document Identifier to use is as follows:

Data Element	*Code*	*Description*
Document Identifier	165	An IRC registry number indicating the bonded facility.

Note 3:
The compliance text to be included is as follows:

Data Element	*Text*	*Description*
Compliance Description	IRC	I certify that this shipment is to be released for delivery to an eligible bonded facility under the terms of the Internal Revenue Code.

Record Identifiers PG50 & PG51

These are conditional PGA input records used to indicate that the data immediately following specific records should be associated together.

The PG50 record is used to indicate the start of a grouping. The PG51 record is used to indicate the end of the grouping.

PG13 and PG14 are the only TTB records that can be followed by the PG50 grouping indicator.

Record Identifier PG50					
Data Element	*Length/ Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	1
Record Type	2N	3-4	M	Must always be 50.	
Filler	76X	5-80	M	Space fill	

Record Identifier PG51					
Data Element	*Length/ Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	1
Record Type	2N	3-4	M	Must always be 51.	
Filler	76X	5-80	M	Space fill	

Note 1:
The PG50 and PG51 records are needed to associate the consignee information (PG19 & PG20) and compliance statement and description (PG22) to the IRC registry number (PG14). See Appendix B for more detail.

5 – Filing a TTB Permit Number for Tobacco Products, Cigarette Papers, or Cigarette Tubes Released Without Payment of Tax[4]

An importer who is importing tobacco products or cigarette papers or tubes may obtain release from customs custody without payment of tax only under certain, limited conditions. Information will be submitted by the importer to certify that, for products released from CBP custody without payment of tax, the recipient is a manufacturer or export warehouse proprietor authorized to receive such products under that permittee's IRC bond, under the following two sets of conditions:

- Tobacco products, cigarette papers and cigarette tubes imported or brought into the U.S. may be released from customs custody, without payment of tax, for delivery to the proprietor of an export warehouse, or to a manufacturer of tobacco products or cigarette papers and tubes if such articles are not put up in packages. (26 U.S.C. 5704(c)).

- Tobacco products and cigarette papers and tubes that have been exported and returned may be released from customs custody, without payment of that part of the duty attributable to the federal excise tax for delivery to the original manufacturer of such tobacco products or cigarette papers and tubes or to the proprietor of an export warehouse authorized by such manufacturer to receive such articles. (26 U.S.C. 5704(d)).

In each case, the importer will provide the TTB permit number of the receiving IRC-bonded manufacturer or export warehouse proprietor. (Note: Manufacturers of cigarette papers and tubes are not issued a permit, but are provided a TTB-assigned number indicating they meet qualification requirements (such as the bond requirement) under the IRC. References in this section to permit numbers include those TTB-assigned numbers.) If not already provided to CBP, the importer will also provide the name and address of the consignee, as well as the consignee's EIN number. Note that in almost all cases, this Message Set will follow the Message Set for filing a permit, described in Section 1 above. An example of such a scenario is given in Appendix B of this document.

The following are the PGA records associated with filing the Notice of Release of Tobacco Products, Papers or Tubes without Payment of Excise Tax.

[4] The submission of this information is intended to replace the submission of TTB F 5200.11 (Notice of Release of Tobacco Products).

PG Record	*Description*
OI	The commercial description of the shipment.
PG01	Identification of the commodity type as regulated by TTB.
PG02	Indication that the information pertains to the entire imported product.
PG14	Licenses, Permits, Certificates, or Exemptions issued by TTB.
PG19	Consignee Information (Receiving manufacturer or export warehouse proprietor).
PG20	Consignee Information (Receiving manufacturer or export warehouse proprietor).
PG22	Importers Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications.
PG50	Record used to indicate the start of a grouping.
PG51	Record used to indicate the end of a grouping.

Sample: Filing a Release of Bulk Cigars without Payment of Excise Tax

In this process, the filer indicates that a shipment of large cigars released from customs custody without payment of tax was delivered to a manufacturer operating under a TTB permit and authorized to receive the shipment under the IRC. In this example, the Consignee EIN, name, and address are included. Note that, for space and readability reasons, grid positions 73-80 are not shown here, as they would be empty.

Note:

The HTS flags that prompt the filing of TTB Message Sets are provided by CBP as a courtesy to the import community. Importers are responsible for providing TTB with data required at the importation of *all* TTB-regulated commodities, whether or not an HTS flag is present.

PG51	PG22Y165	PG20	PG19CN34811111111111ABCCIGARCOMPANYBALTIMORE	PG50	PG14TZ5TP-MD-99999	PG02P	PG01001TTBTOBT42	OI LARGE CIGARS	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72
	IRC	MD	123 CENTRAL AVE						

Detailed Filing Instructions

The following records and codes were used to create this TTB Message Set Sample. The status column in the following record set descriptions identifies the data element as Mandatory (M), Conditional (C), Optional (O), or Not Applicable (N/A). Mandatory Data Elements are required because either the particular record requires it, or it is required by TTB.

Record Identifier OI

This record provides the description of the item. This record precedes the Record Identifiers for the PGA Message Set.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"OI"	
Filler	8AN	3-10	M	Space filled.	
Commercial Description	70X	11-80	M	The commercial description of the product that provides information used to identify the product. For example, Large Cigars.	

Record Identifier PG01

This input record provides data pertaining to the PGA Line Number, Government Agency Code, Government Agency Program Code, Globally Unique Product Identification Code, Intended Use Code, Intended Use Description, and Disclaimer.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"01"	
PGA Line Number	3N	5-7	M	"001"	
Government Agency Code	3AN	8-10	M	"TTB"	
Government Agency Program Code	3X	11-13	M	"TOB"	1
Government Agency Processing Code	3AN	14-16	C	"T42"	2
Electronic Image Submitted	1A	17	N/A		
Confidential Information Indicator	1A	18	N/A		
Globally Unique Product Identification Code Qualifier	4AN	19-22	N/A		
Globally Unique Product Identification Code	19X	23-41	N/A		
Intended Use Code	16X	42-57	N/A		
Intended Use Description	22X	58-79	N/A		
Disclaimer	1A	80	N/A		

Note 1:
PG01 Valid TTB Program Codes

Data Element	*Code*	*Definition*
Program Codes	TOB	Tobacco

Note 2:
TTB Processing Codes are listed in Appendix A of this document, as well as Appendix PGA.

Record Identifier PG02

This input record indicates whether or not the information being provided relates to a product or a component of a product. This is a required record for TTB, as PG01 disclaimers are not allowed. The input for TTB shall always be "P", denoting that the supplied information describes the product.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"02"	
Item Type	1A	5	M	Identifies whether the information provided is for a product or a component. P = Product	1
Product Code Qualifier	4AN	6-9	NA	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	10-28	NA	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	29-32	NA	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	33-51	NA	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	52-55	NA	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	56-74	NA	Number that characterizes the commercial product or component.	
Filler	6X	75-80	M	Space fill	

Note 1:
"P" is the only valid input for TTB.

Record Identifier PG14

This input record provides data pertaining to Licenses, Permits, Certificates or Other (LPCO) issued by TTB and other government entities. The data elements included in this record are LPCO Type, LPCO Number, and LPCO Quantity. There may be more than one LPCO required for each TTB commodity.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"14"	
LPCO Transaction Type	1N	5	N/A		
LPCO Type	3AN	6-8	C	Code identifying the type of LPCO information being provided.	1
LPCO Number (or Name)	33X	9-41	C	The LPCO information. This is the TTB-issued permit number indicating the IRC-bonded facility.	2
LPCO Date Qualifier	1N	42	N/A		
LPCO Date	8N	43-50	N/A		
LPCO Quantity	16N	51-66	N/A		
LPCO Unit of Measure	5AN	67-71	N/A		
Exemption Code	9X	72-80	N/A		

Note 1:
Appendix PGA lists TZ5 as the code to use for TTB-issued permit numbers identifying the receiving facility.

Data Element	*Code*	*Description*
LPCO Type	TZ5	TTB-issued permit number indicating the IRC-bonded facility

Note 2:
The TTB-issued permit number of the domestic tobacco product manufacturer or export warehouse proprietor will be entered here. In the case of manufacturers of cigarette papers and tubes, the TTB-assigned number indicating they meet qualification requirements under the IRC will be entered.

Record Identifier PG19

This input record is required if the consignee's EIN and address is not provided to CBP as part of the cargo release data.

Data Element	*Length /Class*	*Position*	*Status*	*Description*
Control Identifier	2A	1-2	M	Must always equal PG.
Record Type	2N	3-4	M	Must always be 19.
Entity Role Code	3AN	5-7	M	Identifies the role of the entity. For TTB, this code will always be CN, the established code for consignee.
Entity Identification Code	3AN	8-10	M	Identifies the code being used to describe the entity. For TTB, this code will always be 348, which is the code for EIN.
Entity Number	15X	11-25	M	Consignee's EIN.
Entity Name	32X	26-57	M	Name of the Consignee.
Entity Address 1	23X	58-80	M	Address Line 1 for the Consignee.

Record Identifier PG20

This input record is required if the consignee's EIN and address is not provided to CBP as part of the cargo release data.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 20.	
Entity Address 2	32X	5-36	C	Address Line 2 for the Consignee, if needed	
Entity Apartment Number/Suite Number	5X	37-41	C	Apartment/Suite number of the Consignee.	
Entity City	21X	42-62	M	Consignee's City.	
Entity State/Province	3AN	63-65	M	Consignee's State	
Entity Country	2A	66-67	N/A		
Entity Zip/Postal Code	9X	68-76	M	Consignee's ZIP Code.	
Filler	4X	77-80	N/A	Space fill	

Record Identifier PG22

This input record provides data pertaining to Importers' Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications. This record can be repeated if more than one Document Identifier or Conformance Declaration is needed.

Data Element	*Length/Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 22.	
Importers' Substantiating Signed Document /Signed Confirmation Letter	1A	5	C	A code of Y (yes) indicating that the importer is making a declaration needed to import a product that is under TTB jurisdiction. No other code is accepted.	1
Document Identifier	7AN	6-12	C	This code indicates the type of data being certified. See Appendix A of this document for valid codes.	2
Conformance Declaration	5X	13-17	N/A		
Entity Role Code	3AN	18-20	N/A		
Declaration Code	4AN	21-24	N/A		
Declaration Certification	1A	25	N/A		
Date of Signature	8N	26-33	N/A		
Invoice Number	17X	34-50	N/A		
Compliance Description	30X	51-80	C	Text describing the information required by the PGA. For TTB, this is code IRC.	3

Note 1:
The importer must declare that the facility receiving the tobacco products or cigarette papers or tubes has a TTB permit and is bonded under the terms of the IRC.

Note 2:
The Document Identifier to use is as follows:

Data Element	*Code*	*Description*
Document Identifier	165	A TTB-issued permit indicating the IRC-bonded facility.

Note 3:
The compliance text to be included is as follows:

Data Element	*Text*	*Description*
Compliance Description	IRC	I certify that this shipment is to be released for delivery to an eligible bonded facility in accordance with the Internal Revenue Code.

Record Identifiers PG50 & PG51

These are conditional PGA input records used to indicate that the data immediately following specific records should be associated together.

The PG50 record is used to indicate the start of a grouping. The PG51 record is used to indicate the end of the grouping.

PG13 and PG14 are the only TTB records that can be followed by the PG50 grouping indicator.

Record Identifier PG50					
Data Element	***Length/ Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	Must always equal PG.	1
Record Type	2N	3-4	M	Must always be 50.	
Filler	76X	5-80	M	Space fill	

Record Identifier PG51					
Data Element	***Length/ Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	Must always equal PG.	1
Record Type	2N	3-4	M	Must always be 51.	
Filler	76X	5-80	M	Space fill	

Note 1:
The PG50 and PG51 records are needed to associate the consignee information (PG19 & PG20) and compliance statement and description (PG22) to the TTB-issued permit number indicating the IRC-bonded facility (PG14). See Appendix B for more detail.

6 – Filing Large Cigar Sales Price

The tax on large cigars is computed based on the sale price (the price for which the large cigars are sold by the importer), up to a maximum amount.[5] When the importer files the cargo release data for an importation of large cigars, a PGA Message Set transaction will capture the sale price per cigar and the quantity at that price. As a maximum tax of 40.26 cents per cigar ($402.60 per thousand) applies when the sale price is more than 76.3222 cents per cigar ($763.222 per thousand), the importer may input the words "Maximum Rate" when importing cigars that will be sold for more than 76.3222 cents per cigar. If the imported cigars weigh not more than 3 pounds per thousand, the cigars are small cigars, rather than large cigars, and the importer should indicate as such by inputting the words "Small Cigars" in place of the sale price. A sample of this process is shown below. Note that this Message Set will follow the Message Set for filing a permit, described in Section 1 above. An example of such a scenario is given in Appendix B.

The following are the PGA records associated with filing the price of large cigars.

PG Record	***Description***
OI	The commercial description of the shipment.
PG01	Identifies the commodity type as regulated by TTB.
PG02	Indication that the information pertains to the entire imported product.
PG22	Importers Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications.
PG50	Record used to indicate the start of a grouping.
PG51	Record used to indicate the end of a grouping.

[5] Currently, the tax is equal to 52.75 percent of the price for which the large cigars are sold, but not more than 40.26 cents per cigar.

Sample: Filing Large Cigar Sale Price

This example is an importation of 1,000 large cigars, 600 with a sale price of 49.5 cents, and 400 with a sale price of $1.09. The filer must submit two PG22 records to account for the different sale prices. With regard to the 400 cigars, since the sale price of the 400 cigars would result in the maximum tax, the filer will input the words ”Maximum Rate” in place of the sale price in the applicable PG22 line. Note that, for space and readability reasons, grid positions 23-50 and 70-80 are not shown here, as they would be empty.

Note:

The HTS flags that prompt the filing of TTB Message Sets are provided by CBP as a courtesy to the import community. Importers are responsible for providing TTB with data required at the importation of *all* TTB-regulated commodities, whether or not an HTS flag is present.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69
O	I									L	A	R	G	E		C	I	G	A	R	S																			
P	G	0	1	0	0	1	T	T	B	T	O	B	T	4	2																									
P	G	0	2	P																																				
P	G	2	2																			0	0	0	6	0	0	@	.	4	9	5	0	0						
P	G	2	2																			0	0	0	4	0	0	@	M	A	X	I	M	U	M		R	A	T	E

Detailed Filing Instructions

The following records and codes were used to create this TTB Message Set Sample. The status column in the following record set descriptions identifies the data element as Mandatory (M), Conditional (C), Optional (O), or Not Applicable (N/A). Mandatory Data Elements are required because either the particular record requires it, or it is required by TTB.

Record Identifier OI

This input record provides the description of the item. This record precedes the Record Identifiers for the PGA Message Set.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	“OI”	
Filler	8AN	3-10	M	Space filled.	
Commercial Description	70X	11-80	M	The commercial description of the product that provides information used to identify the product. In this process, “Large Cigars”.	

Record Identifier PG01

This input record provides data pertaining to the PGA Line Number, Government Agency Code, Government Agency Program Code, Globally Unique Product Identification Code, Intended Use Code, Intended Use Description, and Disclaimer.

Data Element	***Length /Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"01"	
PGA Line Number	3N	5-7	M	"001"	
Government Agency Code	3AN	8-10	M	"TTB"	
Government Agency Program Code	3X	11-13	M	"TOB"	1
Government Agency Processing Code	3AN	14-16	C	"T42"	2
Electronic Image Submitted	1A	17	N/A		
Confidential Information Indicator	1A	18	N/A		
Globally Unique Product Identification Code Qualifier	4AN	19-22	N/A		
Globally Unique Product Identification Code	19X	23-41	N/A		
Intended Use Code	16X	42-57	N/A		
Intended Use Description	22X	58-79	N/A		
Disclaimer	1A	80	N/A		

Note 1:
PG01 Valid TTB Program Codes

Data Element	***Code***	***Definition***
Government Agency Program Code	TOB	Tobacco

Note 2:
TTB Processing Codes are listed in Appendix A of this document, as well as Appendix PGA.

Record Identifier PG02

This input record indicates whether or not the information being provided relates to a product or a component of a product. This is a required record for TTB, as PG01 disclaimers are not allowed. The input for TTB shall always be "P", denoting that the supplied information describes the product.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"02"	
Item Type	1A	5	M	Identifies whether the information provided is for a product or a component. P = Product	1
Product Code Qualifier	4AN	6-9	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	10-28	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	29-32	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	33-51	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	52-55	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	56-74	N/A	Number that characterizes the commercial product or component.	
Filler	6X	75-80	M	Space fill	

Note 1:
"P" is the only valid input for TTB.

Record Identifier PG22

This input record provides data pertaining to Importers' Substantiating Documents, Document Identifiers, Conformance Declarations, and Declaration Certifications. This record can be repeated if more than one Document Identifier or Conformance Declaration is needed, which will be necessary in instances when cigars of different sale prices are contained within the Message Set filing. In this sample, the PG22 record is repeated in order for the filer to input the two different sale prices for this shipment of cigars.

Data Element	*Length/Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 22.	
Importer's Substantiating Signed Document /Signed Confirmation Letter	1A	5	N/A		
Document Identifier	7AN	6-12	N/A		
Conformance Declaration	5X	13-17	N/A		
Entity Role Code	3AN	18-20	N/A		
Declaration Code	4AN	21-24	N/A		
Declaration Certification	1A	25	N/A		
Date of Signature	8N	26-33	N/A		
Invoice Number	17X	34-50	N/A		
Compliance Description	30X	51-80	C	Text indicating quantity and respective sale price of the large cigars upon which the tax is determined.	1

Note 1:
PG22 Compliance Description:

As shown in the sample grid above, the PG22 record will be submitted twice, once for each sale price of the cigars on the same entry line. The second PG22 record is not shown here. The first PG22 should show 600 cigars with a sale price of 49.5 cents. The subsequent PG22 should show 400 cigars with the words "Maximum Rate" in place of the sale price. For quantities fewer than 100,000, the filer should include preceding zeroes. For example, 000500 would represent 500 cigars. Refer to the sample grid at the top of this section to see what the PGA Message Set submission should look like.[6]

Record Identifiers PG50 & PG51

These are conditional PGA input records used to indicate that the data immediately following specific records should be associated together.

The PG50 record is used to indicate the start of a grouping. The PG51 record is used to indicate the end of the grouping.

PG13 and PG14 are the only TTB records that can be followed by the PG50 grouping indicator.

Record Identifier PG50					
Data Element	***Length/ Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 50.	1
Filler	76X	5-80	M	Space fill	

Record Identifier PG51					
Data Element	***Length/ Class***	***Position***	***Status***	***Description***	***Note***
Control Identifier	2A	1-2	M	Must always equal PG.	1
Record Type	2N	3-4	M	Must always be 51.	
Filler	76X	5-80	M	Space fill	

Note 1:
The PG50 and PG51 records are needed to associate the cigar prices (PG22) to the TTB Importer Permit, which is shown on page 5 of this document, in the section "Filing a Permit Number". See Appendix B for more detail.

[6] If the cigars are imported under HTS number 2402.10.60.00 and weigh not more than 3 pounds per thousand, the importer should input "Small Cigars" in place of the sale price.

7 – Filing Quantities of Cigarette Papers and Cigarette Tubes

The tax on cigarette papers and cigarette tubes is computed based on a unit of 50 papers or tubes. Because the only unit of measure currently captured at entry summary is kilograms, the filer will use this Message Set to input the number of cigarette papers or cigarette tubes imported. A sample of this process is shown below.

The following are the PGA records associated with filing these quantities.

PG Record	***Description***
OI	The commercial description of the shipment.
PG01	Identifies the commodity type as regulated by TTB.
PG02	Indication that the information pertains to the entire imported product.
PG29	Unit of measure for the commodity.
PG50	Record used to indicate the start of a grouping.
PG51	Record used to indicate the end of a grouping.

Note:

The HTS flags that prompt the filing of TTB Message Sets are provided by CBP as a courtesy to the import community. Importers are responsible for providing TTB with data required at the importation of *all* TTB-regulated commodities, whether or not an HTS flag is present.

Sample: Filing the Quantity of Cigarette Tubes

This example is an importation of 500,000 cigarette tubes that are tax-paid upon importation. For cigarette tubes that are released from CBP custody without payment of tax for delivery to the proprietor of an export warehouse or a manufacturer of tobacco products, the process *Filing a TTB Permit Number for Tobacco Products, Cigarette Papers, or Cigarette Tubes released without Payment of Tax* described in Section 5 should be followed, with the addition of the PG29 record described in this section. Note that, for space and readability reasons, grid positions 26-80 are not shown here, as they would be empty.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
O	I									C	I	G	A	R	E	T	T	E		T	U	B	E	S
P	G	0	1	0	0	1	T	T	B	T	O	B	T	5	1									
P	G	0	2	P																				
P	G	2	9	P	C	S	0	0	0	0	5	0	0	0	0	0	0	0						

Detailed Filing Instructions

The following records and codes were used to create this TTB Message Set Sample. The status column in the following record set descriptions identifies the data element as Mandatory (M), Conditional (C), Optional (O), or Not Applicable (N/A). Mandatory Data Elements are required because either the particular record requires it, or it is required by TTB.

Record Identifier OI

This input record provides the description of the item. This record precedes the Record Identifiers for the PGA Message Set.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"OI"	
Filler	8AN	3-10	M	Space filled.	
Commercial Description	70X	11-80	M	The commercial description of the product that provides information used to identify the product. In this process, "Cigarette Tubes".	

Record Identifier PG01

This input record provides data pertaining to the PGA Line Number, Government Agency Code, Government Agency Program Code, Globally Unique Product Identification Code, Intended Use Code, Intended Use Description, and Disclaimer.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"01"	
PGA Line Number	3N	5-7	M	"001"	
Government Agency Code	3AN	8-10	M	"TTB"	
Government Agency Program Code	3X	11-13	M	"TOB"	1
Government Agency Processing Code	3AN	14-16	C	"T51"	2
Electronic Image Submitted	1A	17	N/A		
Confidential Information Indicator	1A	18	N/A		
Globally Unique Product Identification Code Qualifier	4AN	19-22	N/A		
Globally Unique Product Identification Code	19X	23-41	N/A		
Intended Use Code	16X	42-57	N/A		
Intended Use Description	22X	58-79	N/A		
Disclaimer	1A	80	N/A		

Note 1:
PG01 Valid TTB Program Codes

Data Element	*Code*	*Definition*
Government Agency Program Code	TOB	Tobacco

Note 2:
TTB Processing Codes are listed in Appendix A of this document, as well as Appendix PGA.

Record Identifier PG02

This input record indicates whether or not the information being provided relates to a product or a component of a product. This is a required record for TTB, as PG01 disclaimers are not allowed. The input for TTB shall always be "P", denoting that the supplied information describes the product.

Data Element	*Length /Class*	*Position*	*Status*	*Description*	*Note*
Control Identifier	2A	1-2	M	"PG"	
Record Type	2N	3-4	M	"02"	
Item Type	1A	5	M	Identifies whether the information provided is for a product or a component. P = Product	1
Product Code Qualifier	4AN	6-9	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	10-28	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	29-32	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	33-51	N/A	Number that characterizes the commercial product or component.	
Product Code Qualifier	4AN	52-55	N/A	A code indicating the type of product number used to characterize the product or component.	
Product Code Number	19X	56-74	N/A	Number that characterizes the commercial product or component.	
Filler	6X	75-80	M	Space fill	

Note 1:
"P" is the only valid input for TTB.

Record Identifier PG29

This input record provides data pertaining to the net or gross unit of measure of the commodity. For TTB, this will be the number of individual cigarette papers or cigarette tubes.

Record Identifier PG29 (Input)					
Data Element	**Length/ Class**	**Position**	**Status**	**Description**	**Note**
Control Identifier	2A	1-2	M	Must always equal PG.	
Record Type	2N	3-4	M	Must always be 29.	
Unit of Measure (PGA line - net)	3AN	5-7	M	Pertaining to the overall PGA Line Number, the indication of the unit of measurement in which weight, capacity, length, area, volume or other quantity is expressed. "Unit of Measure (PGA line - net)" in this position is associated with "Commodity Net Quantity (PGA line - net)" and is required when "Commodity Net Quantity (PGA line - net)" is reported. Valid Unit of Measure codes are listed in Appendix C in the ACS ABI CATAIR.	1
Commodity Net Quantity (PGA line - net)	12N	8-19	M	Pertaining to the overall PGA Line Number, excluding all packing and packaging. Two decimals are implied. "Commodity Net Quantity (PGA line - net)" is required when "Unit of Measure (PGA line - net)" is reported in positions 5-7 of this record.	2
Unit of Measure (PGA line - gross)	3AN	20-22	N/A	Pertaining to the overall PGA Line Number, the indication of the unit of measurement in which weight, capacity, length, area, volume or other quantity is expressed. "Unit of Measure (PGA line - gross)" in this position is associated with "Commodity Gross Quantity (PGA line - gross)" and is required when "Commodity Gross Quantity (PGA line - gross)" is reported. Valid Unit of Measure codes are listed in Appendix C in the ACS ABI CATAIR.	
Commodity Gross Quantity (PGA line - gross)	12N	23-34	N/A	Pertaining to the overall PGA Line Number, including any packaging, but excluding weight of the carrier's equipment. Two decimals are implied. "Commodity Gross Quantity (PGA line - gross)" is required when "Unit of Measure (PGA line - gross)" is reported in positions 20-22 of this record.	

Record Identifier PG29 (Input)					
Data Element	**Length/ Class**	**Position**	**Status**	**Description**	**Note**
Unit of Measure (Individual Unit - net)	3AN	35-37	N/A	Pertaining to the Individual unit (net), the indication of the unit of measurement in which weight, capacity, length, area, volume or other quantity is expressed. "Unit of Measure (Individual unit - net)" in this position is associated with "Commodity Net Quantity (Individual unit - net)" and is required when "Commodity Net Quantity (Individual unit - net)" is reported. Valid Unit of Measure codes are listed in Appendix C in the ACS ABI CATAIR.	
Commodity Net Quantity (Individual Unit - net)	12N	38-49	N/A	Pertaining to the Individual unit, excluding all packing and packaging. Two decimals are implied. "Commodity Net Quantity (Individual unit - net)" is required when "Unit of Measure (Individual unit - net)" is reported in positions 35-37 of this record.	
Unit of Measure (Individual Unit - gross)	3AN	50-52	N/A	Pertaining to the Individual unit (gross), the indication of the unit of measurement in which weight, capacity, length, area, volume or other quantity is expressed. "Unit of Measure (Individual unit - gross)" in this position is associated with "Commodity Gross Quantity (Individual unit - gross)" and is required when "Commodity Gross Quantity (Individual unit - gross)" is reported. Valid Unit of Measure codes are listed in Appendix C in the ACS ABI CATAIR.	
Commodity Gross Quantity (Individual Unit - gross)	12N	53-64	N/A	Pertaining to the Individual unit, including any packaging, but excluding weight of the carrier's equipment. Two decimals are implied. "Commodity Gross Quantity (Individual unit - gross)" is required when "Unit of Measure (Individual unit - gross)" is reported in positions 50-52 of this record.	
Filler	16X	65-80	M	Space fill	

Note 1:
The correct input for this Message Set will always be PCS.

Note 2:

PGA Message Set specifications require that the quantity in this record contain twelve digits, including two decimal places. Therefore, to indicate a quantity fewer than 1,000,000,000, the filer should include preceding zeroes. For example, 000500000000 would represent 5,000,000 cigarette tubes. Refer to the sample grid at the top of this section to see what the PGA Message Set submission should look like.

Appendix A: Codes Used for the TTB Message Sets

PG01

TTB Program Codes (Positions 11-13):

BER - Beer/Malt Beverages
WIN - Wine
DSP - Distilled Spirits
TOB - Tobacco

TTB Processing Codes (Positions 14-16):

In positions 14-16 of the PG01 record, the filer must input one of the following TTB Processing Codes. The codes, shown with their TTB Program Code, identify the product more specifically than the Harmonized Tariff Schedule.

Program Code BER:
T01 - Non-Alcoholic Malt Beverages
T02 - Beer and Malt Beverages, Packaged
T03 - Beer and Malt Beverages, Bulk

Program Code WIN:
T04 - Still Wine not more than 14% Alcohol by Volume
T05 - Still Wine more than 14% but not over 21% Alcohol by Volume
T06 - Still Wine more than 21% but not over 24% Alcohol by Volume
T07 - Port Wine
T08 - Champagne
T09 - Wine, artificially carbonated
T10 - Other Sparkling Wines
T11 - Hard Cider

Program Code DSP:
T12 - Brandy
T13 - Cognac
T14 - Armagnac
T15 - Whiskey
T16 - Rum
T17 - Tequila
T21 - Distilled Spirits for Beverage Purposes not Specified Above
T22 - Industrial Spirits

Program Code TOB:
T30 - Processed Tobacco
T34 - Roll-Your-Own Tobacco (incl. cigar tobacco, cigar wrappers, cigarette tobacco, and cigarette wrappers that contain tobacco)
T35 - Pipe Tobacco
T36 - Snuff
T37 - Chewing Tobacco
T39 - Small Cigars, packaged for retail
T40 - Small Cigars, not packaged for retail
T41 - Large Cigars, packaged for retail
T42 - Large Cigars, not packaged for retail
T43 - Mixture of Small and Large Cigars (Importation under HTS 2402.10.60.00)
T44 - Small Cigarettes
T45 - Large Cigarettes
T46 - Mixture of Small and Large Cigarettes
T51 - Cigarette Tubes up to 6 ½ Inches in Length
T52 - Cigarette Tubes over 6 ½ Inches in Length
T54 - Cigarette Papers up to 6 ½ Inches in Length
T55 - Cigarette Papers over 6 ½ Inches in Length
T56 – Tobacco or Tobacco Substitute not regulated by TTB

PG14

LPCO Type (Positions 6-8):

TZ1 - Certificate of Label Approval
TZ3 - TTB Importer's Permit Number
TZ4 - Foreign Certificate
TZ5 - IRC Registry number for the distilled spirits plant, bonded wine cellar, or brewery, or the TTB-issued permit number indicating the IRC-bonded manufacturer or export warehouse proprietor

Exemption Code (Positions 72-78):

TTBEX1 - Not engaged in the business of importing (for example, one-time personal use importation)
TTBEX2 - Beer not made with both malted barley and hops or malt beverage that is not the product of alcoholic fermentation
TTBEX3 - Wine containing less than 7% alcohol by volume
TTBEX4 - Wine for industrial use
TTBEX5 - Distilled spirits for industrial use
TTBEX6 - Tobacco that does not meet the definition of "processed tobacco" under the IRC
TTBEX7 - COLA waiver granted
TTBEX8 - Malt beverages withdrawn for consumption in a state that does not require labeling in conformity with the FAA Act
TTBEX9 - Bulk distilled spirits (in containers of over one gallon)
TTBEX10 - Bulk wine (not for sale at retail)
TTBEX11 - Bulk malt beverages (not for sale at retail)
TTBEX12 - Not for sale or any other commercial purpose
TTBEX13 - Tobacco substitute; not a "tobacco product" under the IRC
TTBEX14 - Completely denatured alcohol produced in the Virgin Islands
TTBEX15 - Importer is a State agency or political subdivision of a State agency

PG22

Document Identifier (Positions 6-8):

11 - Federal Label Approval
165 - Payment or Performance Bond
268 - Wine Certificate
863 - Distilled Spirits Certificate

Declaration Code (Positions 21-23):

IRC - I certify that this shipment is to be released for delivery to an eligible bonded facility under the terms of the Internal Revenue Code.

Appendix B: Multi-Process Scenarios

Many importations of beer and malt beverages, wine, distilled spirits, and tobacco products will require the submission of more than one PG data set. This appendix shows the proper filing procedure for some such scenarios.

Scenario 1:

An importer is receiving a shipment containing two different brands of bottled Tequila entered on a single entry line. Upon entering HTS number 2208.90.50.00 in ACE, the filer will be prompted to complete the relevant TTB Message Sets along with the CBP cargo release data. This sample shows the combination of filing the TTB importer permit number, filing a COLA ID number, and filing a foreign certificate. In grid form, the submission would appear as follows:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
O	I									T	E	Q	U	I	L	A																											
P	G	0	1	0	0	1	T	T	B	D	S	P	T	1	7																												
P	G	0	2	P																																							
P	G	1	4		T	Z	3	M	D	-	S	-	9	9	9	9	9																										
P	G	1	4		T	Z	1	1	1	4	1	9	9	9	9	9	9	9	9	9	9																						
P	G	5	0																																								
P	G	2	2	Y	1	1																																					
P	G	2	2	Y	8	6	3																																				
P	G	5	1																																								
P	G	1	4		T	Z	1	1	1	4	1	7	8	9	7	8	9	7	8	9	7																						
P	G	5	0																																								
P	G	2	2	Y	1	1																																					
P	G	2	2	Y	8	6	3																																				
P	G	5	1																																								
P	G	1	3																																				I	S	O	M	X
P	G	5	0																																								
P	G	1	4		T	Z	4																																				
P	G	5	1																																								

Note that, for space and readability reasons, positions 45-80 are not shown, as they would be empty.

The OI, PG01, and PG02 records are populated once each. PG01 indicates that this PGA record is for TTB's Distilled Spirits program and that the product is Tequila. PG02 indicates that this PGA Message Set pertains to a product.

The first PG14 record, highlighted in pink, is to collect the importer's TTB permit number. The second PG14 record, highlighted in yellow, is to collect the COLA ID number of the first brand

of Tequila. The PG22 records, highlighted in blue, collect the importer's certifying statements that the importer is in possession of a TTB-approved COLA (code 11) and that the importer has in its possession a Certificate of Authenticity for Exports of Tequila (a type of foreign certificate addressed under section 3 of these instructions) for the first brand of Tequila (code 863), which will be provided to TTB or CBP upon request. This PG14 and set of PG22 records then repeat for the second brand of Tequila.

The PG50 and PG51 lines, shaded in gray, represent the grouping mechanism provided by the PGA Message Set. By filing these otherwise-empty PG records, the filer is indicating the hierarchy of the Message Set. For example, PG50 and PG51 records surrounding the PG22 lines indicate that those lines are associated with the preceding PG14 line.

Finally, the PG13 and PG14 pair, highlighted in green, are to collect the foreign country that issued the certificate – Mexico, in this case – as well as the code for the foreign certificate – TZ4. PG50 and PG51 records surround this PG14, to associate the foreign certificate with the issuing country.

Note that if the imported wine or spirit does not require a foreign certificate, the filer would not be prompted for those rows highlighted in green, and the corresponding PG50 and PG51 records would not be transmitted. The second PG22 record (code 863) in each blue pair, if present, would be left blank. However, the PG50 and PG51 records would still be transmitted around the remaining PG22 record (code 11), which is the certification that the importer has a COLA and will make it available upon request or that a COLA is not required.

Scenario 2:

An importer is entering a bulk shipment of Tequila. Upon entering HTS number 2208.90.55.00 in ACE, the filer will be prompted to complete the relevant TTB Message Sets along with the CBP cargo release data. This sample shows the combination of filing the TTB importer permit number and filing an IRC registry number for distilled spirits released without payment of tax. In grid form, the submission would appear as follows:

PG51	PG22Y165	PG20	PG19CN 34811-0000002 TASTY ALCOHOL IMPORTS HIDALGO TX 78557	PG50	PG14TZ5DSP-TX-99990	PG14TZ3MD-S-9999	PG02P	PG01001TTBDSPT17	OI TEQUILA	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72
PG22 IRC										

Note that, for space and readability reasons, positions 73-80 are not shown, as they would be empty.

The OI, PG01, and PG02 records are populated once each. PG01 indicates that this PGA record is for TTB's Distilled Spirits program and that the product is Tequila. PG02 indicates that this PGA Message Set pertains to a product.

The first PG14 record, highlighted in pink, is to collect the importer's TTB permit number. The second PG14 record, highlighted in yellow, is to collect the registry number indicating the receiving IRC-bonded facility.

The PG19 and PG20 records, highlighted in blue, are for the consignee's EIN, name, and address. For TTB purposes, the consignee is the DSP receiving the shipment. Remember that if this information is part of the cargo release filed with CBP, the PG19 and PG20 records may be left blank instead of duplicating the information already provided to CBP. If information about the receiving DSP has not already been reported to CBP, then it must be included on the PG19 and PG20.

The PG22 record, highlighted in purple, captures the importer's declaration that the Tequila has been delivered to a facility operating under a TTB bond that is authorized to receive the shipment under the IRC. The PG50 and PG51 records, highlighted in gray, are used to indicate that the PG19, PG20, and PG22 records are associated with the yellow PG14 record.

Scenario 3:

A manufacturer of tobacco products is receiving a shipment of 5000 imported large cigars that are not in consumer packages (that is, in bulk). This shipment has been released from customs custody without payment of tax and transported to the premises of a tobacco product manufacturer holding a TTB permit and bond under the provisions of the IRC. Upon entering HTS number 2402.10.80.50 in ACE, the filer will be prompted to complete the relevant TTB Message Sets along with the cargo release data. This sample shows a combination of filing both the TTB importer permit number and the TTB permit number of the manufacturer of tobacco products receiving the tobacco products released without payment of tax. In grid form, the submission would appear as follows:

PG51	PG22Y165	PG20	PG19CN 3481110-0000001 APLUS TOBACCO MANUFACTURING 1 BUCKEYE AVE	PG50	PG14 TZ5TP-OH-7777	PG14 TZ3OH-TI-9999	PG02P	PG01001TTBTOBT42	OI LARGE CIGARS	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72
PG51	PG22YIRC	PG20 WORTHINGTON OH 4308 5		PG50						

Note that, for space and readability reasons, positions 73-80 are not shown, as they would all be empty.

The OI, PG01, and PG02 records are populated once each. PG01 indicates that this PGA record is for TTB's Tobacco program and that the product is large cigars. PG02 indicates that this PGA Message Set pertains to a product.

The first PG14 record, highlighted in pink, is to collect the importer's TTB permit number. The second PG14 record, highlighted in yellow, is to collect the TTB permit number for the tobacco product manufacturer to whom this shipment is being released without payment of tax.

The PG19 and PG20 records, highlighted in blue, are for the consignee's EIN, name, and address. For TTB purposes, the consignee is the manufacturer receiving the shipment. Remember that if this information is part of the cargo release filed with CBP, the PG19 and PG20 records may be left blank instead of duplicating the information already provided to CBP. If information about the receiving manufacturer has not already been reported to CBP, then it must be included on the PG19 and PG20.

The PG22 record is the importer's declaration that the cigars are being released for delivery to a facility operating under a TTB bond that is authorized to receive the shipment under the Internal Revenue Code.

As in the previous scenario, the PG50 and PG51 records are used to show that the PG19, PG20, and PG22 records are associated with the yellow PG14 record.

Scenario 4:

An importer is importing a shipment of 400 large cigars (cigars weighing more than 3 pounds per thousand) and 100 small cigars (cigars weighing not more than 3 pounds per thousand) packaged for sale at retail. All 500 cigars fall under the same 10-digit HTS number, 2402.10.60.00 -- Cigars, cheroots and cigarillos, containing tobacco; each valued 15¢ or over but less than 23¢. Note that this HTS number refers to the customs value of the cigars, which is different from the sale price of the cigars (or the price for which they are sold by the importer) for IRC purposes. Also note that this HTS number does not distinguish between small and large cigars. The importer's sale prices for the cigars differs among the cigars in the shipment. Of the 400 large cigars, there are 100 each with sale prices of 39.5 cents, 49.5 cents, 89 cents, and 99 cents. Upon entering HTS number 2402.10.60.00 in ACE, the filer will be prompted to complete the relevant TTB Message Sets along with the CBP cargo release data. In grid form, the submission would appear as follows:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69
O	I									C	I	G	A	R	S																						
P	G	0	1	0	0	1	T	T	B	T	O	B	T	4	3																						
P	G	0	2	P																																	
P	G	1	4		T	Z	3	O	H	-	T	I	-	9	9	9	9	9																			
P	G	5	0																																		
P	G	2	2																0	0	0	1	0	0	@	.	3	9	5	0	0						
P	G	2	2																0	0	0	1	0	0	@	.	4	9	5	0	0						
P	G	2	2																0	0	0	2	0	0	@	M	A	X	I	M	U	M		R	A	T	E
P	G	2	2																0	0	0	1	0	0		S	M	A	L	L		C	I	G	A	R	S
P	G	5	1																																		

Note that, for space and readability reasons, positions 20-50 and 70-80 are not shown, as they would all be empty.

The OI, PG01, and PG02 records are populated once each. PG01 indicates that this PGA record is for TTB's Tobacco program, and that the shipment contains both small and large cigars. PG02 indicates that this PGA Message Set pertains to a product.

The PG14 record, highlighted in pink, is to collect the importer's TTB permit number. The PG22 records show the quantity and sale price of each cigar being imported. The first two PG22 lines, highlighted in yellow, each show 100 large cigars and the sale price per cigar. The next PG22 line, highlighted in blue, shows 200 large cigars. Because the tax determined by the sale prices of these cigars would result in a higher amount than the maximum tax, the filer can enter "Maximum Rate" as the sale price for all 200, even though they have different actual sale prices. The final PG22 line, highlighted in green, shows the remaining 100 cigars, which are classified as small cigars.

The filer does not input the sale price of any small cigars imported under this particular HTS number, because the Federal excise tax on small cigars is not based on the sale price. The filer inputs "SMALL CIGARS" in place of a sale price. Note that this is the <u>only</u> HTS number that covers cigars but does not distinguish between large cigars and small cigars. It is also the only HTS number for which "SMALL CIGARS" is a permitted input for the PG22 record of this TTB Message Set.

As before, the PG50 and PG51 records are used to bracket the PG22 records in order to associate them with the corresponding PG14 record.

Scenario 5:

An importer is importing a shipment of 200,000 cigarette tubes. This shipment has been released from customs custody without payment of tax and transported to the premises of a tobacco product manufacturer holding a TTB permit and bond under the provisions of the IRC. Upon entering HTS number 4813.10.00.00 in ACE, the filer will be prompted to complete the relevant TTB Message Sets along with the CBP cargo release data. In grid form, the submission would appear as follows:

P	P	P	P	P	P	P	P	P	P	O	1
G	G	G	G	G	G	G	G	G	G	I	2
5	2	2	1	5	1	2	0	0	0		3
1	2	0	9	0	4	9	2	1	2		4
	Y		C			P	P	0			5
	1		N		T	C		0			6
	6				Z	S		1			7
	5		3		5	0		T			8
			4		T	0		T			9
			8		P	0		B			10
			1		-	0		T		C	11
			1		M	2		O		I	12
			-		O	0		B		G	13
			0		-	0		T		A	14
			0		7	0		5		R	15
			0		7	0		1		E	16
			0		7	0				T	17
			0		7	0				T	18
			0		7	0				E	19
			1								20
										T	21
										U	22
										B	23
										E	24
										S	25
				P							26
				R							27
				I							28
				M							29
				O							30
											31
				C							32
				I							33
				G							34
				A							35
				R							36
				E							37
				T							38
				T							39
				E							40
				S							41
		C									42
		H		I							43
		E		N							44
		S		C							45
		T									46
		E									47
		R									48
		F									49
		I									50
	I	E									51
	R	L									52
	C	D									53
											54
											55
											56
											57
				3							58
											59
				S							60
				H							61
				O							62
		M		W							63
		O									64
				M							65
				E							66
											67
		6		B							68
		3		L							69
		0		V							70
		1		D							71
		7									72

Note that, for space and readability reasons, positions 73-80 are not shown, as they would all be empty.

The OI, PG01, and PG02 records are populated once each. PG01 indicates that this PGA record is for TTB's Tobacco program and that the product is cigarette tubes up to 6 1/2 inches in length. PG02 indicates that this PGA Message Set pertains to a product.

Since cigarette tubes can be imported without a TTB importer's permit, the PG14 record to collect the permit number (highlighted in pink in the other samples) does not appear.
The PG14 record highlighted in yellow is to collect the TTB permit number for the tobacco product manufacturer to whom this shipment is being released without payment of tax.

The PG19 and PG20 records, highlighted in blue, are for the consignee's EIN, name, and address. For TTB purposes, the consignee is the manufacturer receiving the shipment. Remember that if this information is part of the cargo release filed with CBP, the PG19 and PG20 records may be left blank instead of duplicating the information already provided to CBP. If information about the receiving manufacturer has not already been reported to CBP, then it must be included on the PG19 and PG20.

The PG22 record is the importer's declaration that the cigarette tubes are being released for delivery to an eligible facility under the Internal Revenue Code.

As in the previous scenario, the PG50 and PG51 records are used to show that the PG19, PG20, and PG22 records are associated with the yellow PG14 record.