

# ACE FILING INSTRUCTIONS FOR TTB-REGULATED COMMODITIES

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## 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 PGA Message Set chapter/implementation guide and its related Appendix PGA can be found on CBP.gov at:

<http://www.cbp.gov/document/guidance/pga-message-set>

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 PGA's business requirement for data submission.

**REMINDERS:** The PGA Message Set does not stand alone, and must be submitted with an entry filing such as an 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<sup>1</sup>:

- 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).

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<sup>1</sup> 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 available at 27 CFR:

27 CFR Part	Title of Part
<a href="#">1</a>	Basic Permit Requirements Under the Federal Alcohol Administration Act, Nonindustrial Use of Distilled Spirits and Wine, Bulk Sales and Bottling of Distilled Spirits
<a href="#">4</a>	Labeling and Advertising of Wine
<a href="#">5</a>	Labeling and Advertising of Distilled Spirits
<a href="#">7</a>	Labeling and Advertising of Malt Beverages
<a href="#">26</a>	Liquors and Articles From Puerto Rico and the Virgin Islands
<a href="#">27</a>	Importation of Distilled Spirits, Wines, and Beer
<a href="#">28</a>	Exportation of Alcohol
<a href="#">41</a>	Importation of Tobacco Products, Cigarette Papers and Tubes, and Processed Tobacco
<a href="#">44</a>	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: <http://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 or John.Kyranos@ttb.gov

Deborah Pereira, Chief, Risk Management Branch, Intelligence Division:  
 (202) 453-2166 or Deborah.Pereira@ttb.gov

**IMPORTANT NOTE:**

This document is intended to provide instructions to importers, brokers, and other interested parties in order to provide a framework for discussion. It should be considered a draft version, as this document incorporates requirements that will be published in the Federal Register as a Notice of Proposed Rulemaking, with a solicitation for public comment. It is made available now so that both trade and government may undertake a reasonable approach to system development. It will be updated periodically before implementation. Public comment on TTB's rulemaking may require changes to TTB's proposed regulations that will be incorporated into this document. Please check [CBP.gov](http://CBP.gov) to ensure that you are working with 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 TTBE4 and TTBE5
			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.			



## 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 from TTB, unless one of the enumerated exceptions apply. Accordingly, TTB permit numbers must be filed at time of entry for all such imports into the United States.

TTB permits are also required for withdrawals of distilled spirits free of tax from customs custody by U.S. government agencies and for withdrawals of 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:

<i>PG Record</i>	<i>Description</i>
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.

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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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		

### Note 1:

PG01 Valid TTB Program Codes

<i>Data Element</i>	<i>Code</i>	<i>Definition</i>
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.



## 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 PG 01 disclaimers are not allowed. The input for TTB shall always be “P”, denoting that the supplied information describes the product.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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 is 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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
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:**

List of exceptions for not inputting a permit number.

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
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	The tobacco does not meet the definition of “processed tobacco” under the IRC
	TTBEX13	This is a tobacco substitute and not a “tobacco product” under the IRC



## 2 – Filing a Certificate of Label Approval (COLA) ID Number<sup>2</sup>

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. 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.

<i>PG Record</i>	<i>Description</i>
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.

<sup>2</sup> This TTB Message Set is intended to replace the depositing of TTB Form 5100.31 with CBP at entry.



ACE Filing Instructions for TTB-Regulated Commodities

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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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

<i>Data Element</i>	<i>Code</i>	<i>Definition</i>
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 PG 01 disclaimers are not allowed. The input for TTB shall always be “P”, denoting that the supplied information describes the product.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
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”.



*ACE Filing Instructions for TTB-Regulated Commodities*

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**Note 3:**

Valid Exemption Codes for TTB COLA requirements are:

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
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



## 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.

<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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 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 COLA will be presented upon request.

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
Importers Substantiating Signed Document /Signed Confirmation Letter Document Identifier	Y	Certification that the importer has a COLA or that a COLA is not required.

### **Note 2:**

The Document Identifier to use is as follows:

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
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.	
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 PG 50 and PG 51 records are needed to associate the compliance statement and description (PG 22) 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 the required foreign certificate is in its possession and available for TTB review. Note that in almost all cases, this Message Set will follow the Message Set for filing a permit, described in Section 1 above. In many 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

<i>PG Record</i>	<i>Description</i>
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 for domestic consumption subject to tax. To be labelled 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.

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																		
P	G	0	2	P																										
P	G	1	3																							I	S	O	F	R
P	G	5	0																											
P	G	1	4			T	Z	4																						
P	G	5	1																											
P	G	2	2	Y	8	6	3																							



## 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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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

<i>Data Element</i>	<i>Code</i>	<i>Definition</i>
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 PG 01 disclaimers are not allowed. The input for TTB shall always be “P”, denoting that the supplied information describes the product.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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.

<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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 in 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.

<i>Data Element</i>	<i>Code</i>	<i>Definition</i>
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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
LPCO Type	TZ4	Foreign Certificate



## Record Identifier PG22

This is 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.

<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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 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:**

The importer must certify that the required foreign certificate has been obtained and will be presented upon request.

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
Importers Substantiating Signed Document /Signed Confirmation Letter Document Identifier	Y	Certification that the importer has all required certificates for import.



**Note 2:**

The Document Identifiers to be used are as follows:

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
Document Identifier	268	Wine Certificate – Certificate attesting to the origin, appellation, or 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.

<b>Record Identifier PG50</b>					
<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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	

<b>Record Identifier PG51</b>					
<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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 PG 50 and PG 51 records are needed to associate the foreign certificate (PG 14) to the issuing country (PG13). See Appendix B for more detail.



## **4 – Filing a Release of Distilled Spirits, Wine, or Beer in Bulk Containers without Payment of Federal Excise Tax<sup>3</sup>**

Imported beer, 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)

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<sup>3</sup> 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.



## ACE Filing Instructions for TTB-Regulated Commodities

In each case, the importer will also report the TTB IRC registry number of the receiving IRC-bonded premises. 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.

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

<i>PG Record</i>	<i>Description</i>
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 bulk rum released from customs custody without payment of tax and released for delivery to a TTB-permitted 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.





## 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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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

<i>Data Element</i>	<i>Code</i>	<i>Definition</i>
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 PG 01 disclaimers are not allowed. The input for TTB shall always be “P”, denoting that the supplied information describes the product.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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 TTB IRC registry number for the receiving distilled spirits plant, bonded wine cellar, or brewery.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
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 entry data.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>
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	C	Identifies the role of the entity. For TTB, this code will always be CN.
Entity Identification Code	3AN	8-10	C	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	11-20	C	Consignee's EIN.
Entity Name	32X	26-57	C	Name of the Consignee.
Entity Address 1	23X	58-80	C	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 entry data.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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	C	Consignee's City.	
Entity State/Province	3AN	63-65	C	Consignee's State	
Entity Country	2A	66-67	N/A		
Entity Zip/Postal Code	9X	68-76	C	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.

<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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 cargo is a facility qualified to operate as a distilled spirits plant, bonded winery, or brewery (bonded under the terms of the Internal Revenue Code).

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
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:

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
Document Identifier	165	An IRC registry number indicating the bonded facility.

**Note 3:**

The compliance description to be included is as follows:

<i>Data Element</i>	<i>Text</i>	<i>Description</i>
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.

<b>Record Identifier PG50</b>					
<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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	

<b>Record Identifier PG51</b>					
<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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 PG 50 and PG 51 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 Release of Tobacco Products, Cigarette Papers, or Cigarette Tubes without Payment of Excise Tax<sup>4</sup>**

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 Internal Revenue Code (26 U.S.C.) bond, under the following two sets of conditions:

- Tobacco products, cigarette papers and cigarette tubes imported or brought into the US 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 report 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.

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<sup>4</sup> The submission of this information is intended to replace the submission of TTB F 5200.11 (Notice of Release of Tobacco Products).



*ACE Filing Instructions for TTB-Regulated Commodities*

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

<i>PG Record</i>	<i>Description</i>
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 has been released from customs custody without payment of tax and consigned to an entity operating under a TTB permit and authorized to receive the shipment under the IRC. The example here is for large cigars released from CBP custody without payment of tax and consigned to a TTB-permitted manufacturer. 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.





## 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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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

<i>Data Element</i>	<i>Code</i>	<i>Definition</i>
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 PG 01 disclaimers are not allowed. The input for TTB shall always be “P”, denoting that the supplied information describes the product.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
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 provides the consignee’s EIN and address if it is not provided to CBP as part of the entry data. If the EIN and address have been provided to CBP as part of the entry transaction, positions 5-80 may be space-filled.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>
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	C	Identifies the role of the entity. For TTB, this code will always be CN.
Entity Identification Code	3AN	8-10	C	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	11-20	C	Consignee’s EIN.
Entity Name	32X	26-57	C	Name of the Consignee.
Entity Address 1	23X	58-80	C	Address Line 1 for the Consignee.

## Record Identifier PG20

This input record provides the consignee’s EIN and address if it is not provided to CBP as part of the entry data. If the EIN and address have been provided to CBP as part of the entry transaction, positions 5-80 may be space-filled.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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	C	Consignee’s City.	
Entity State/Province	3AN	63-65	C	Consignee’s State	
Entity Country	2A	66-67	N/A		
Entity Zip/Postal Code	9X	68-76	C	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.

<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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 Internal Revenue Code.

### **Note 2:**

The Document Identifier to use is as follows:

<i>Data Element</i>	<i>Code</i>	<i>Description</i>
Document Identifier	165	A TTB-issued permit indicating the IRC-bonded facility.



**Note 3:**

The compliance description to be included is as follows:

<i>Data Element</i>	<i>Text</i>	<i>Description</i>
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.

<b>Record Identifier PG50</b>					
<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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	

<b>Record Identifier PG51</b>					
<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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 PG 50 and PG 51 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.<sup>5</sup> When the importer files an entry 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 76.322 cents per cigar (\$763.222 per thousand), the importer may input “0.76322” when importing cigars that will be sold for more than 0.76322. If the imported cigars weigh not more than 3 pounds per thousand, the importer should indicate that they are small cigars. A sample of this process is shown below. 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.

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

<i>PG Record</i>	<i>Description</i>
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.

<sup>5</sup> 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 .76322 as the sale price for that PG22 line. Note that, for space and readability reasons, grid positions 23-50 and 64-80 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	51	52	53	54	55	56	57	58	59	60	61	62	63	
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	@	.	7	6	3	2	2

### 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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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

<i>Data Element</i>	<i>Code</i>	<i>Definition</i>
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 PG 01 disclaimers are not allowed. The input for TTB shall always be “P”, denoting that the supplied information describes the product.

<i>Data Element</i>	<i>Length /Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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. Valid codes are listed in Appendix PGA of this publication.	
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 entry. 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.

<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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	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 a sale price of 76.322 cents. 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.<sup>6</sup>

**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.

<b>Record Identifier PG50</b>					
<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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	

<b>Record Identifier PG51</b>					
<i>Data Element</i>	<i>Length/Class</i>	<i>Position</i>	<i>Status</i>	<i>Description</i>	<i>Note</i>
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 PG 50 and PG 51 records are needed to associate the cigar prices (PG22) to the TTB tobacco permit, which Message Set will always be sent along with this one. See Appendix B for more detail.

<sup>6</sup> 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 this field instead.



## 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 identify the product more specifically than the Harmonized Tariff Schedule.

**T01 - Non-Alcoholic Malt Beverages**

**T02 - Beer and Malt Beverages, Packaged**

**T03 - Beer and Malt Beverages, Bulk**

**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**

**T12 - Brandy**

**T13 - Cognac**

**T14 - Armagnac**

**T15 - Whiskey**

**T16 - Rum**

**T17 - Tequila**

**T21 - Distilled Spirits for Beverage Purposes not Specified Above**

**T22 - Industrial Spirits**

**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**

## **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 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 – This is a tobacco substitute and not a “tobacco product” under the IRC**



## **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.**





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 PG 22 lines indicate that those lines are associated with the preceding PG14 line.

Finally, The PG13 and PG 14 pair, highlighted in green, are to collect the name of the foreign country that issued the certificate – Mexico, in this case – as well as the code for foreign certificate – TZ4. PG50 and PG51 records surround this PG14, to associate the foreign certificate to the issuing country.

Note that if the imported spirit is such that it 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 in each blue pair would also not be required. In this case, though, the PG50 and PG51 records would still be transmitted around the remaining PG22 record.

### **Scenario 2:**

An importer is receiving a shipment of cigars in bulk, that is, not in consumer packages. This shipment is to be released from customs custody without payment of tax and transported to a tobacco product manufacturer holding a TTB permit and bond under the provisions of the Internal Revenue Code. Upon entering HTS Code 2402.10.80.50 in ACE, the filer will be prompted to complete the relevant TTB Message Sets. In grid form, the submission would appear as follows:





## *ACE Filing Instructions for TTB-Regulated Commodities*

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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 PG 19 and PG 20 records, highlighted in blue, are for the consignee's EIN, name, and address. For TTB purposes, the consignee is the brewery, bonded wine cellar, or DSP receiving the shipment. Remember that if this information is part of the entry filed with CBP, the PG 19 and PG 20 records may be left blank instead of duplicating the information already provided to CBP. If information about the receiving brewery, bonded wine cellar, or DSP has not already been reported to CBP, then it must be included on the PG19 and PG20.

The PG 22 record is the importer's declaration that the tobacco products 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 PG 14 record.



**Scenario 3:**

An importer is receiving a shipment of 400 large cigars and 100 small cigars packaged for sale at retail. Due to the customs value of the cigars, all of the 500 cigars fall under the same 10-digit HTS code, 2402.10.60.00, even though the importer’s sale price is not the same for all of the cigars. (Note: This HTS Code does not distinguish between small and large cigars.) 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 Code 2402.10.60.00 in ACE, the filer will be prompted to complete the relevant TTB Message Sets. 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	@	.	7	6	3	2	2						
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 product is a mix of 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 PG 22 records show the quantity and sale price of each cigar accounted for in the entry. 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, each also show 100 large cigars. Because the tax determined by the sale prices of these cigars would result in a higher amount than the maximum, the filer can enter .76322 as the sale price for all 200, even though they have different sale prices. The final PG22 line, highlighted in green, shows the final 100 cigars. As before, the PG50 and PG51 records are used to bracket the PG22 records in order to associate them with the corresponding PG 14 record.

At this time, HTS number 2402.10.60.00 can be used for both large and small cigars (those weighing not more than 3 pounds per 1000). The filer does not have to input the sale price of any small cigars imported under this particular HTS number, and may instead simply input “SMALL CIGARS”. Note that this is the only 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 under the TTB Message Set.