



March 15, 2023

NOTICE TO ALL LICENSED DISTRIBUTORS AND WHOLESALERS

This Notice is being provided to you pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(3)(C).

Effective March 15, 2023 the Attorney General's Office REMOVED the following Manufacturer and Brand Family from the California Tobacco Directory:

- **Tabacalera Del Este, SA ("TABESA")**
 - **Palermo – all styles**

Distributor and Wholesaler Responsibilities

Pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(3)(C), you must provide a copy of this Notice to each of your existing customers within seven (7) days. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(C).) Effective immediately, distributors and wholesalers may not sell any cigarettes or tobacco products listed in this Notice to a California retailer unless the retailer was provided a copy of this Notice.

Sell-Off Period

Under California's Tobacco Directory law:

- Distributors have no more than forty (40) days to purchase, stamp, sell, or possess any cigarettes or tobacco products listed in this Notice for sales in California. Wholesalers have no more than forty (40) days to purchase, sell, or possess any cigarettes or tobacco products listed in this Notice for sales in California. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(B).)
- A licensed retailer may possess, transport, or sell the tax-stamped cigarettes affected by this Notice of removal for no more than sixty (60) days. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(D).) After sixty (60) days, the brand families identified in this Notice are contraband and may not be sold or purchased in

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California, and will be subject to seizure and destruction under Revenue and Taxation Code sections 30436, subdivision (e), and section 30449, subdivision (b). (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(E).)

If you have questions regarding the manufacturers listed on the California Tobacco Directory, you may contact:

OFFICE OF THE ATTORNEY GENERAL
TOBACCO LITIGATION & ENFORCEMENT SECTION
1300 I Street, Suite 125
P. O. Box 944255
Sacramento, CA 94244-2550
E-MAIL tobacco@doj.ca.gov
WEBSITE: <http://oag.ca.gov/tobacco/directory>

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