

## EFFECTIVE DATE

Section effective June 29, 1956, see section 211 of act June 29, 1956, set out as an Effective Date of 1956 Amendment note under section 4041 of this title.

**[Subchapter E—Repealed]****[§§ 4491 to 4494. Repealed. Pub. L. 97-248, title II, § 280(c)(1), Sept. 3, 1982, 96 Stat. 564]**

Section 4491, added Pub. L. 91-258, title II, § 206(a), May 21, 1970, 84 Stat. 243; amended Pub. L. 91-614, title III, § 305(a), Dec. 31, 1970, 84 Stat. 1846; Pub. L. 96-298, § 1(c)(1), July 1, 1980, 94 Stat. 829, provided for imposition of a tax on use of civil aircraft.

Section 4492, added Pub. L. 91-258, title II, § 206(a), May 21, 1970, 84 Stat. 243; amended Pub. L. 94-530, § 2(a), Oct. 17, 1976, 90 Stat. 2488; Pub. L. 95-163, § 17(b)(1), Nov. 9, 1977, 91 Stat. 1286; Pub. L. 95-504, § 2(b), Oct. 24, 1978, 92 Stat. 1705, provided definitions to be used for purposes of this subchapter.

Section 4493, added Pub. L. 91-258, title II, § 206(a), May 21, 1970, 84 Stat. 244; amended Pub. L. 94-455, title XIX, §§ 1904(a)(13), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1814, 1834, enumerated special rules for payment of tax by lessees and certain persons engaged in foreign air commerce.

Section 4494, added Pub. L. 91-258, title II, § 206(a), May 21, 1970, 84 Stat. 245, provided a cross reference to subtitle F of this title for penalties and administrative provisions applicable to this subchapter.

## EFFECTIVE DATE OF REPEAL

Repeal applicable with respect to transportation beginning after Aug. 31, 1982, but inapplicable to amounts paid on or before such date, see section 280(d) of Pub. L. 97-248, set out as an Effective Date of 1982 Amendment note under section 4261 of this title.

## TAX ON USE OF AIRCRAFT

Pub. L. 96-298, § 1(c)(2), (3), July 1, 1980, 94 Stat. 829, set out various changes in the amount and rate of tax under former section 4491 of this title for period beginning on July 1, 1980, and ending on Oct. 1, 1980, and provided that due date for filing any tax return of tax imposed by such section 4491, with respect to any use after June 30, 1980, would not be earlier than Oct. 31, 1980.

**[Subchapter F—Repealed]****[§§ 4495 to 4498. Repealed. Pub. L. 105-34, title XIV, § 1432(b)(1), Aug. 5, 1997, 111 Stat. 1050]**

Section 4495, added Pub. L. 96-283, title IV, § 402(a), June 28, 1980, 94 Stat. 582, provided for imposition of tax on removal of hard mineral resource from deep seabed.

Section 4496, added Pub. L. 96-283, title IV, § 402(a), June 28, 1980, 94 Stat. 583, defined terms for purposes of this subchapter.

Section 4497, added Pub. L. 96-283, title IV, § 402(a), June 28, 1980, 94 Stat. 583; amended Pub. L. 99-514, title XV, § 1511(c)(7), Oct. 22, 1986, 100 Stat. 2745, related to imputed values for commercially recoverable metals and minerals and provided for suspension of tax on minerals held for later processing.

Section 4498, added Pub. L. 96-283, title IV, § 402(a), June 28, 1980, 94 Stat. 584, provided for termination of tax imposed by section 4495.

**[CHAPTER 37—REPEALED]****[§§ 4501 to 4503. Repealed. Pub. L. 101-508, title XI, § 11801(a)(48), Nov. 5, 1990, 104 Stat. 1388-522]**

Section 4501, acts Aug. 16, 1954, ch. 736, 68A Stat. 533; May 29, 1956, ch. 342, § 19, 70 Stat. 221; Sept. 2, 1958, Pub. L. 85-859, title I, § 162(b), 72 Stat. 1306; July 6, 1960, Pub. L. 86-592, § 2, 74 Stat. 330; Mar. 31, 1961, Pub. L. 87-15,

§ 2(a), 75 Stat. 40; May 24, 1962, Pub. L. 87-456, title III, § 302(a), (b), 76 Stat. 77; July 13, 1962, Pub. L. 87-535, § 18(a), 76 Stat. 166; Nov. 8, 1965, Pub. L. 89-331, § 13, 79 Stat. 1280; Oct. 14, 1971, Pub. L. 92-138, § 18(b), 85 Stat. 390, related to imposition of tax upon sugar manufactured in United States.

Section 4502, acts Aug. 16, 1954, ch. 736, 68A Stat. 534; May 29, 1956, ch. 342, § 20, 70 Stat. 221; June 25, 1959, Pub. L. 86-70, § 22(c), 73 Stat. 146; July 12, 1960, Pub. L. 86-624, § 18(f), 74 Stat. 416, provided for applicable definitions.

Section 4503, act Aug. 16, 1954, ch. 736, 68A Stat. 534, related to exemption for sugar manufactured for home consumption.

Prior sections 4504 and 4511 to 4514 were repealed by Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77, effective with respect to articles entered or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, as provided by section 501(a) of Pub. L. 87-456.

Section 4504, acts Aug. 16, 1954, ch. 736, 68A Stat. 535; May 29, 1956, ch. 342, § 21(a), 70 Stat. 221, required the tax imposed by section 4501(b) to be levied, assessed, collected and paid in the same manner as a duty imposed by the Tariff Act of 1930.

Section 4511, act Aug. 16, 1954, ch. 736, 68A Stat. 536, imposed a tax upon the processing of coconut oil, etc.

Section 4512, act Aug. 16, 1954, ch. 736, 68A Stat. 536, defined “first domestic processing”.

Section 4513, act Aug. 16, 1954, ch. 736, 68A Stat. 536, related to exemptions from the tax imposed.

Section 4514, act Aug. 16, 1954, ch. 736, 68A Stat. 536, set forth a cross-reference to subtitle F for administrative provisions.

## SAVINGS PROVISION

For provisions that nothing in repeal by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 29 of this title.

**[CHAPTER 38—REPEALED]<sup>1</sup>****[§ 4521. Repealed. Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 539, imposed a tax on petroleum products imported into the United States.

## EFFECTIVE DATE OF REPEAL

Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub. L. 87-456.

**[§§ 4531, 4532. Repealed. Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77]**

Sections, act Aug. 16, 1954, ch. 736, 68A Stat. 540, imposed a tax on coal imported into the United States.

## EFFECTIVE DATE OF REPEAL

Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub. L. 87-456.

**[§§ 4541, 4542. Repealed. Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77]**

Sections, act Aug. 16, 1954, ch. 736, 68A Stat. 541, imposed a tax on copper imported into the United States.

## EFFECTIVE DATE OF REPEAL

Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub. L. 87-456.

<sup>1</sup> A new chapter 38 (§ 4611 et seq.) follows.

**[§§ 4551 to 4553. Repealed. Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77]**

Sections, act Aug. 16, 1954, ch. 736, 68A Stat. 542, imposed a tax on lumber imported into the United States.

**EFFECTIVE DATE OF REPEAL**

Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub. L. 87-456.

**[§§ 4561, 4562. Repealed. Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77]**

Sections, act Aug. 16, 1954, ch. 736, 68A Stat. 543, imposed a tax on animal oils imported into the United States.

**EFFECTIVE DATE OF REPEAL**

Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub. L. 87-456.

**[§§ 4571, 4572. Repealed. Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77]**

Sections, act Aug. 16, 1954, ch. 736, 68A Stat. 543, 544, imposed a tax on seeds and seed oil imported into the United States.

**EFFECTIVE DATE OF REPEAL**

Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub. L. 87-456.

**[§§ 4581, 4582. Repealed. Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77]**

Sections, act Aug. 16, 1954, ch. 736, 68A Stat. 544, imposed a tax on imports of any article, merchandise, or combination (except oils specified in section 4511), 10 percent or more of the quantity by weight of which consists of, or is derived directly or indirectly from, one or more of the products specified in sections 4561 and 4571, or of the oils, fatty acids, or salts specified in section 4511.

**EFFECTIVE DATE OF REPEAL**

Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub. L. 87-456.

**[§§ 4591 to 4597. Repealed. Pub. L. 94-455, title XIX, § 1904(a)(15), Oct. 4, 1976, 90 Stat. 1814]**

Sections, comprising subchapter F, "Oleomargarine", were struck out in the repeal of this chapter by Pub. L. 94-455.

Section 4591, act Aug. 16, 1954, ch. 736, 68A Stat. 545, related to imposition of a tax on all oleomargarine imported from foreign countries.

Section 4592, act Aug. 16, 1954, ch. 736, 68A Stat. 545, related to definitions of oleomargarine, manufacturer, wholesale dealer, and retail sales.

Section 4593, act Aug. 16, 1954, ch. 736, 68A Stat. 546, related to exemptions to tax imposed by section 4591.

Section 4594, act Aug. 16, 1954, ch. 736, 68A Stat. 546, related to packing requirements for manufacturers of oleomargarine.

Section 4595, act Aug. 16, 1954, ch. 736, 68A Stat. 546, related to wholesale and retail selling requirements for oleomargarine.

Section 4596, act Aug. 16, 1954, ch. 736, 68A Stat. 547, related to filing of bonds by manufacturers of oleomargarine.

Section 4597, act Aug. 16, 1954, ch. 736, 68A Stat. 547, related to books and returns of wholesale dealers and manufacturers.

**EFFECTIVE DATE OF REPEAL**

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section

1904(d) of Pub. L. 94-455 set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

**[§§ 4601 to 4603. Repealed. Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77]**

Section 4601, acts Aug. 16, 1954, ch. 736, 68A Stat. 548; Sept. 2, 1958, Pub. L. 85-859, title I, § 119(b)(4), 72 Stat. 1286, related to applicability of certain tariff provisions.

Sections 4602, 4603, act Aug. 16, 1954, ch. 736, 68A Stat. 548, related to contravention of trade agreements by certain taxes.

**EFFECTIVE DATE OF REPEAL**

Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub. L. 87-456.

**CHAPTER 38—ENVIRONMENTAL TAXES**

| Subchapter                                  | Sec. <sup>1</sup> |
|---------------------------------------------|-------------------|
| A. Tax on petroleum .....                   | 4611              |
| B. Tax on certain chemicals .....           | 4661              |
| C. Tax on certain imported substances ..... | 4671              |
| D. Ozone-depleting chemicals, etc. ....     | 4681              |

**PRIOR PROVISIONS**

A prior chapter 38, consisting of sections 4521 to 4603 and relating to import taxes, was repealed by Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77, and Pub. L. 94-455, title XIX, § 1904(a)(15), Oct. 4, 1976, 90 Stat. 1814.

**AMENDMENTS**

1989—Pub. L. 101-239, title VII, § 7506(b), Dec. 19, 1989, 103 Stat. 2369, added item for subchapter D.

1986—Pub. L. 99-499, title V, § 515(b), Oct. 17, 1986, 100 Stat. 1769, added item for subchapter C.

Pub. L. 99-499, title V, § 514(a)(2), Oct. 17, 1986, 100 Stat. 1767, struck out item for subchapter C.

1980—Pub. L. 96-510, title II, § 231(b), Dec. 11, 1980, 94 Stat. 2804, added item for subchapter C.

Pub. L. 96-510, title II, § 211(a), Dec. 11, 1980, 94 Stat. 2797, added chapter 38 and analysis of subchapters consisting of items A and B.

**Subchapter A—Tax on Petroleum**

| Sec.  |                                |
|-------|--------------------------------|
| 4611. | Imposition of tax.             |
| 4612. | Definitions and special rules. |

**§ 4611. Imposition of tax****(a) General Rule**

There is hereby imposed a tax at the rate specified in subsection (c) on—

- (1) crude oil received at a United States refinery, and
- (2) petroleum products entered into the United States for consumption, use, or warehousing.

**(b) Tax on certain uses and exportation****(1) In general**

If—

- (A) any domestic crude oil is used in or exported from the United States, and
- (B) before such use or exportation, no tax was imposed on such crude oil under subsection (a),

then a tax at the rate specified in subsection (c) is hereby imposed on such crude oil.

<sup>1</sup> Section numbers editorially supplied.