

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Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub.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, title V, May 24, 1962, 76 Stat. 78.

**[§§ 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 Repealed.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Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub.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, title V, May 24, 1962, 76 Stat. 78.

**[§§ 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 Repealed.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Repeal effective with respect to articles entered, or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, see section 501(a) of Pub.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, title V, May 24, 1962, 76 Stat. 78.

**[§§ 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 Repealed.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, title V, May 24, 1962, 76 Stat. 78.

**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.

**(2) Exception for use on premises where produced**

Paragraph (1) shall not apply to any use of crude oil for extracting oil or natural gas on the premises where such crude oil was produced.

**(c) Rate of tax**

**(1) In general**

The rate of the taxes imposed by this section is the sum of—

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