

July 18, 1984, 98 Stat. 980; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) 14-DAY EXTENSION.—The Secretary shall prescribe regulations which permit any qualified person whose liability for tax under section 4081 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] is payable with respect to semi-monthly periods to pay such tax on or before the day which is 14 days after the close of such semi-monthly period if such payment is made by wire transfer to, except as provided in regulations prescribed by the Secretary of the Treasury or his delegate, any Federal Reserve Bank.

“(b) QUALIFIED PERSON DEFINED.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified person’ means—

“(A) any person other than any person whose average daily production of crude oil for the preceding calendar quarter exceeds 1,000 barrels, and

“(B) any independent refiner (within the meaning of section 4995(b)(4) of such Code).

“(2) AGGREGATION RULES.—For purposes of paragraph (1), in determining whether any person’s production exceeds 1,000 barrels per day, rules similar to the rules of section 4992(e) of the Internal Revenue Code of 1986 shall apply.

“(c) SPECIAL RULE WHERE 14TH DAY FALLS ON SATURDAY, SUNDAY, OR HOLIDAY.—If, but for this subsection, the due date under subsection (a) would fall on a Saturday, Sunday, or a holiday in the District of Columbia, such due date shall be deemed to be the immediately preceding day which is not a Saturday, Sunday, or such a holiday.”

STUDY BY SECRETARY OF THE TREASURY; REPORT TO CONGRESS

Study respecting portion of taxes imposed by this section is attributable to fuel used in recreational motorboats and report to Congress no later than 2 years after Oct. 14, 1980, see Pub. L. 96-451, title II, §204, Oct. 14, 1980, 94 Stat. 1988, set out as a note under section 4041 of this title.

EXPEDITIOUS OF CERTAIN ETHANOL PRODUCTION APPLICATIONS

Pub. L. 95-618, title II, §221(d), Nov. 9, 1978, 92 Stat. 3186, directed Secretary of the Treasury to expedite applications submitted by persons with respect to the production of ethanol for use in producing gasoline and that the Secretary develop expeditious procedures for processing such applications, prior to repeal by Pub. L. 96-223, §232(e)(2)(E), Apr. 2, 1980, 94 Stat. 280.

§ 4082. Exemptions for diesel fuel and kerosene

(a) In general

The tax imposed by section 4081 shall not apply to diesel fuel and kerosene—

(1) which the Secretary determines is destined for a nontaxable use,

(2) which is indelibly dyed by mechanical injection in accordance with regulations which the Secretary shall prescribe, and

(3) which meets such marking requirements (if any) as may be prescribed by the Secretary in regulations.

Such regulations shall allow an individual choice of dye color approved by the Secretary or chosen from any list of approved dye colors that the Secretary may publish.

(b) Nontaxable use

For purposes of this section, the term “nontaxable use” means—

(1) any use which is exempt from the tax imposed by section 4041(a)(1) other than by reason of a prior imposition of tax,

(2) any use in a train, and

(3) any use described in section 4041(a)(1)(C)(iii)(II).

The term “nontaxable use” does not include the use of kerosene in an aircraft and such term shall not include any use described in section 6421(e)(2)(C).

(c) Exception to dyeing requirements

Paragraph (2) of subsection (a) shall not apply with respect to any diesel fuel and kerosene—

(1) removed, entered, or sold in a State for ultimate sale or use in an area of such State during the period such area is exempted from the fuel dyeing requirements under subsection (i) of section 211 of the Clean Air Act (as in effect on the date of the enactment of this subsection) by the Administrator of the Environmental Protection Agency under paragraph (4) of such subsection (i) (as so in effect), and

(2) the use of which is certified pursuant to regulations issued by the Secretary.

(d) Additional exceptions to dyeing requirements for kerosene

(1) Use for non-fuel feedstock purposes

Subsection (a)(2) shall not apply to kerosene—

(A) received by pipeline or vessel for use by the person receiving the kerosene in the manufacture or production of any substance (other than gasoline, diesel fuel, or special fuels referred to in section 4041), or

(B) to the extent provided in regulations, removed or entered—

(i) for such a use by the person removing or entering the kerosene, or

(ii) for resale by such person for such a use by the purchaser,

but only if the person receiving, removing, or entering the kerosene and such purchaser (if any) are registered under section 4101 with respect to the tax imposed by section 4081.

(2) Wholesale distributors

To the extent provided in regulations, subsection (a)(2) shall not apply to kerosene received by a wholesale distributor of kerosene if such distributor—

(A) is registered under section 4101 with respect to the tax imposed by section 4081 on kerosene, and

(B) sells kerosene exclusively to ultimate vendors described in section 6427(l)(5)(B) with respect to kerosene.

(e) Kerosene removed into an aircraft

In the case of kerosene (other than kerosene with respect to which tax is imposed under section 4043) which is exempt from the tax imposed by section 4041(c) (other than by reason of a prior imposition of tax) and which is removed from any refinery or terminal directly into the fuel tank of an aircraft—

(1) the rate of tax under section 4081(a)(2)(A)(iii) shall be zero, and

(2) if such aircraft is employed in foreign trade or trade between the United States and any of its possessions, the increase in such rate under section 4081(a)(2)(B) shall be zero.

For purposes of this subsection, any removal described in section 4081(a)(3)(A) shall be treated

as a removal from a terminal but only if such terminal is located within a secure area of an airport.

(f) Exception for Leaking Underground Storage Tank Trust Fund financing rate

(1) In general

Subsection (a) shall not apply to the tax imposed under section 4081 at the Leaking Underground Storage Tank Trust Fund financing rate.

(2) Exception for export, etc.

Paragraph (1) shall not apply with respect to any fuel if the Secretary determines that such fuel is destined for export or for use by the purchaser as supplies for vessels (within the meaning of section 4221(d)(3)) employed in foreign trade or trade between the United States and any of its possessions.

(g) Regulations

The Secretary shall prescribe such regulations as may be necessary to carry out this section, including regulations requiring the conspicuous labeling of retail diesel fuel and kerosene pumps and other delivery facilities to assure that persons are aware of which fuel is available only for nontaxable uses.

(h) Cross reference

For tax on train and certain bus uses of fuel purchased tax-free, see subsections (a)(1) and (d)(3) of section 4041.

(Aug. 16, 1954, ch. 736, 68A Stat. 483; Pub. L. 86-342, title II, §201(e)(1), (2), Sept. 21, 1959, 73 Stat. 615; Pub. L. 89-44, title VIII, §802(a)(1), (b)(1), June 21, 1965, 79 Stat. 159; Pub. L. 91-258, title II, §205(c)(6), May 21, 1970, 84 Stat. 242; Pub. L. 98-369, div. A, title VII, §§733(a), 734(c)(1), July 18, 1984, 98 Stat. 977, 979; Pub. L. 99-514, title XVII, §1703(a), Oct. 22, 1986, 100 Stat. 2775; Pub. L. 103-66, title XIII, §13242(a), Aug. 10, 1993, 107 Stat. 517; Pub. L. 104-188, title I, §1801(a), Aug. 20, 1996, 110 Stat. 1891; Pub. L. 105-34, title X, §1032(c)(1), (2), (e)(3)(A), Aug. 5, 1997, 111 Stat. 933, 935; Pub. L. 105-206, title VI, §6010(h)(3), (4), July 22, 1998, 112 Stat. 815; Pub. L. 108-357, title II, §241(a)(2)(B), title VIII, §§851(d)(2), 853(a)(5), 854(a), 857(a), Oct. 22, 2004, 118 Stat. 1438, 1608, 1611, 1615, 1617; Pub. L. 109-58, title XIII, §1362(b)(1), Aug. 8, 2005, 119 Stat. 1059; Pub. L. 109-59, title XI, §11161(a)(4)(A), (E), (b)(3)(C), Aug. 10, 2005, 119 Stat. 1970, 1971; Pub. L. 109-432, div. A, title IV, §420(b)(2), Dec. 20, 2006, 120 Stat. 2969; Pub. L. 110-172, §§6(d)(2)(B), (C), 11(a)(28), Dec. 29, 2007, 121 Stat. 2480, 2481, 2487; Pub. L. 112-95, title XI, §1103(a)(2), Feb. 14, 2012, 126 Stat. 150.)

REFERENCES IN TEXT

Subsection (i) of section 211 of the Clean Air Act, referred to in subsec. (c)(1), is classified to section 7545(i) of Title 42, The Public Health and Welfare.

The date of the enactment of this subsection, referred to in subsec. (c)(1), is the date of enactment of Pub. L. 104-188, which was approved Aug. 20, 1996.

AMENDMENTS

2012—Subsec. (e). Pub. L. 112-95 inserted “(other than kerosene with respect to which tax is imposed under section 4043)” after “In the case of kerosene” in introductory provisions.

2007—Subsec. (a). Pub. L. 110-172, §6(d)(2)(B)(i), struck out “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate imposed in all cases other than for export)” after “section 4081” in introductory provisions.

Subsec. (b). Pub. L. 110-172, §11(a)(28), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “For purposes of this section, the term ‘nontaxable use’ means—

“(1) any use which is exempt from the tax imposed by section 4041(a)(1) other than by reason of a prior imposition of tax.

“(2) any use in a train, and

“(3) any use described in section 4041(a)(1)(C)(iii)(II).

The term ‘nontaxable use’ does not include the use of kerosene in an aircraft and such term shall not include any use described in section 6421(e)(2)(C).” See 2004 Amendment notes below.

Subsec. (e). Pub. L. 110-172, §6(d)(2)(C)(ii), designated last sentence as concluding provisions.

Pub. L. 110-172, §6(d)(2)(C)(i), substituted “an aircraft—” and pars. (1) and (2) for “an aircraft, the rate of tax under section 4081(a)(2)(A)(iii) shall be zero.”

Subsecs. (f) to (h). Pub. L. 110-172, §6(d)(2)(B)(ii), added subsec. (f) and redesignated former subsecs. (f) and (g) as (g) and (h), respectively.

2006—Subsec. (d)(2)(B). Pub. L. 109-432 substituted “6427(l)(5)(B)” for “6427(l)(6)(B)”.

2005—Subsec. (a). Pub. L. 109-58 inserted “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate imposed in all cases other than for export)” after “section 4081” in introductory provisions.

Subsec. (b). Pub. L. 109-59, §11161(a)(4)(A), struck out “aviation-grade” before “kerosene” in concluding provisions.

Subsec. (d)(2)(B). Pub. L. 109-59, §11161(b)(3)(C), substituted “section 6427(l)(6)(B)” for “section 6427(l)(5)(B)”.

Subsec. (e). Pub. L. 109-59, §11161(a)(4)(E), in heading substituted “Kerosene removed into an aircraft” for “Aviation-grade kerosene” and in text struck out “aviation-grade” before “kerosene”, substituted “section 4081(a)(2)(A)(iii)” for “section 4081(a)(2)(A)(iv)”, and inserted at end “For purposes of this subsection, any removal described in section 4081(a)(3)(A) shall be treated as a removal from a terminal but only if such terminal is located within a secure area of an airport.”

2004—Subsec. (a)(2). Pub. L. 108-357, §854(a), inserted “by mechanical injection” after “indelibly dyed”.

Subsec. (b). Pub. L. 108-357, §853(a)(5)(B)(i), inserted at end “The term ‘nontaxable use’ does not include the use of aviation-grade kerosene in an aircraft.”

Pub. L. 108-357, §851(d)(2), which directed amendment of subsec. (b) by inserting “and such term shall not include any use described in section 6421(e)(2)(C)” before period at end, was executed by making the insertion after amendment by Pub. L. 108-357, §853(a)(5)(B)(i), to reflect the probable intent of Congress. See above.

Subsec. (b)(3). Pub. L. 108-357, §857(a), amended par. (3) generally. Prior to amendment, par. (3) read as follows: “any use described in section 6427(b)(1) (after the application of section 6427(b)(3)).”

Subsec. (d). Pub. L. 108-357, §853(a)(5)(B)(ii), redesignated pars. (2) and (3) as (1) and (2), respectively, and struck out heading and text of former par. (1). Text read as follows: “Subsection (a)(2) shall not apply to aviation-grade kerosene (as determined under regulations prescribed by the Secretary) which the Secretary determines is destined for use as a fuel in an aircraft.”

Subsec. (e). Pub. L. 108-357, §853(a)(5)(A), added subsec. (e). Former subsec. (e) redesignated (f).

Subsec. (f). Pub. L. 108-357, §853(a)(5)(A), redesignated subsec. (e) as (f). Former subsec. (f) redesignated (g).

Subsec. (g). Pub. L. 108-357, §853(a)(5)(A), redesignated subsec. (f) as (g).

Pub. L. 108-357, §241(a)(2)(B), which directed substitution of “subsections (a)(1) and (d)(3) of section 4041” for “section 4041(a)(1)” in subsec. (f), was executed by

making the substitution in subsec. (g) to reflect the probable intent of Congress and the amendment by Pub. L. 108-357, § 853(a)(5)(A). See Amendment note above and Effective Date of 2004 Amendment notes below.

1998—Subsec. (d)(1). Pub. L. 105-206, § 6010(h)(3), reenacted heading without change and amended text of par. (1) generally. Prior to amendment, text read as follows: “Subsection (a)(2) shall not apply to a removal, entry, or sale of aviation-grade kerosene (as determined under regulations prescribed by the Secretary) if the person receiving the kerosene is registered under section 4101 with respect to the tax imposed by section 4091.”

Subsec. (d)(3). Pub. L. 105-206, § 6010(h)(4), substituted “kerosene received by” for “a removal, entry, or sale of kerosene to” in introductory provisions.

1997—Pub. L. 105-34, § 1032(e)(3)(A), inserted “and kerosene” after “diesel fuel” in section catchline.

Subsecs. (a), (c). Pub. L. 105-34, § 1032(c)(1), substituted “diesel fuel and kerosene” for “diesel fuel” in introductory provisions.

Subsec. (d). Pub. L. 105-34, § 1032(c)(2), added subsec. (d). Former subsec. (d) redesignated (e).

Pub. L. 105-34, § 1032(c)(1), substituted “diesel fuel and kerosene” for “diesel fuel”.

Subsecs. (e), (f). Pub. L. 105-34, § 1032(c)(2), redesignated subsecs. (d) and (e) as (e) and (f), respectively.

1996—Subsecs. (c) to (e). Pub. L. 104-188 added subsec. (c) and redesignated former subsecs. (c) and (d) as (d) and (e), respectively.

1993—Pub. L. 103-66 amended heading and text generally. Prior to amendment, text read as follows:

“(a) GASOLINE.—For purposes of this subpart, the term ‘gasoline’ includes, to the extent prescribed in regulations—

“(1) gasoline blend stocks, and

“(2) products commonly used as additives in gasoline.

For purposes of paragraph (1), the term ‘gasoline blend stocks’ means any petroleum product component of gasoline.

“(b) CERTAIN USES DEFINED AS REMOVAL.—If a refiner, importer, terminal operator, blender, or compounder uses (other than in the production of gasoline or special fuels referred to in section 4041) gasoline refined, imported, blended, or compounded by him, such use shall for the purposes of this chapter be considered a removal.”

1986—Subsec. (a). Pub. L. 99-514 amended subsec. (a) generally, substituting definitions of “gasoline” and “gasoline blended stocks” for definition of “producer”.

Subsec. (b). Pub. L. 99-514 amended subsec. (b) generally, substituting provisions that certain use of gasoline be considered removal for provisions defining “gasoline”.

Subsecs. (c) to (e). Pub. L. 99-514, in amending section generally, struck out subsecs. (c) to (e) which defined “sales”, “wholesale distributor”, and “producer”, respectively.

1984—Subsec. (d). Pub. L. 98-369, § 733(a), in amending subsec. (d) generally, redesignated existing provisions of par. (1) as subpar. (A) and added subpar. (B), and in par. (2) inserted “but only if such person” before “elects”.

Subsec. (e). Pub. L. 98-369, § 734(c)(1), added subpar. (e).

1970—Subsec. (c). Pub. L. 91-258 substituted “special fuels referred to in section 4041” for “special motor fuels referred to in section 4041(b)”.

1965—Subsec. (b). Pub. L. 89-44, § 802(a)(1), substituted “gasoline which are suitable for use as a motor fuel” for “gasoline (including casinghead and natural gasoline)”.

Subsec. (d)(2). Pub. L. 89-44, § 802(b)(1), struck out “and give a bond” after “elects to register”.

1959—Subsec. (a). Pub. L. 86-342, § 201(e)(1), inserted reference to wholesale distributor.

Subsec. (d). Pub. L. 86-342, § 201(e)(2), added subsec. (d).

EFFECTIVE DATE OF 2012 AMENDMENT

Amendment by Pub. L. 112-95 applicable to fuel used after Mar. 31, 2012, see section 1103(d)(1) of Pub. L.

112-95, set out as an Effective Date note under section 4043 of this title.

EFFECTIVE DATE OF 2007 AMENDMENT

Amendments by section 6(d)(2)(B), (C)(i) of Pub. L. 110-172 effective as if included in the provisions of the Energy Policy Act of 2005, Pub. L. 109-58, to which such amendments relate, and amendment by section 6(d)(2)(C)(ii) of Pub. L. 110-172 effective as if included in section 11161 of the SAFETEA-LU, Pub. L. 109-59, see section 6(e) of Pub. L. 110-172, set out as a note under section 30C of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable to kerosene sold after Sept. 30, 2005, with special rule for pending claims, see section 420(c) of Pub. L. 109-432, set out as a note under section 6427 of this title.

EFFECTIVE DATE OF 2005 AMENDMENTS

Amendment by Pub. L. 109-59 applicable to fuels or liquids removed, entered, or sold after Sept. 30, 2005, see section 11161(e) of Pub. L. 109-59, set out as a note under section 4041 of this title.

Amendment by Pub. L. 109-58 effective Oct. 1, 2005, and applicable to fuel entered, removed, or sold after Sept. 30, 2005, see section 1362(d) of Pub. L. 109-58, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 241(a)(2)(B) of Pub. L. 108-357 effective Jan. 1, 2005, see section 241(c) of Pub. L. 108-357, set out as a note under section 4041 of this title.

Pub. L. 108-357, title VIII, § 851(d)(4), Oct. 22, 2004, 118 Stat. 1609, provided that: “The amendments made by this subsection [amending this section and sections 6421 and 6427 of this title] shall apply to taxable years beginning after the date of the enactment of this Act [Oct. 22, 2004].”

Amendment by section 853(a)(5) of Pub. L. 108-357 applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004, see section 853(e) of Pub. L. 108-357, set out as a note under section 4041 of this title.

Pub. L. 108-357, title VIII, § 854(d), Oct. 22, 2004, 118 Stat. 1616, provided that: “The amendments made by subsections (a) and (c) [enacting section 6715A of this title and amending this section] shall take effect on the 180th day after the date on which the Secretary issues the regulations described in subsection (b) [set out as a note below] [Such regulations were issued effective Oct. 24, 2005. See 70 F.R. 21332.]”

Pub. L. 108-357, title VIII, § 857(d), Oct. 22, 2004, 118 Stat. 1617, provided that: “The amendments made by this section [amending this section and section 6427 of this title] shall apply to fuel sold after December 31, 2004.”

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, as amended, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-188, title I, § 1801(b), Aug. 20, 1996, 110 Stat. 1892, provided that: “The amendments made by this section [amending this section] shall apply with respect to fuel removed, entered, or sold on or after the first day of the first calendar quarter beginning after the date of the enactment of this Act [Aug. 20, 1996].”

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to gasoline removed (as defined in section 4082 of this title as amended by section 1703 of Pub. L. 99-514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99-514, set out as a note under section 4081 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title VII, §733(b), July 18, 1984, 98 Stat. 977, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the first day of the first calendar quarter beginning after the date of the enactment of this Act [July 18, 1984].”

Pub. L. 98-369, div. A, title VII, §734(c)(3), July 18, 1984, 98 Stat. 979, provided that: “The amendments made by this subsection [amending this section and section 6427 of this title] shall take effect on the first day of the first calendar quarter beginning after the date of the enactment of this Act [July 18, 1984].”

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-258 effective July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Pub. L. 89-44, title VIII, §802(d)(1), June 21, 1965, 79 Stat. 159, provided that: “The amendments made by subsections (a)(1), (b), and (c) [amending this section and sections 4101, 4222, 7103, and 7232 of this title] shall apply with respect to articles sold on or after July 1, 1965.”

EFFECTIVE DATE OF 1959 AMENDMENT

Pub. L. 86-342, title II, §201(e)(3), Sept. 21, 1959, 73 Stat. 615, provided that: “The amendments made by paragraphs (1) and (2) [amending this section] shall take effect on January 1, 1960.”

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Pub. L. 108-357, title VIII, §854(b), Oct. 22, 2004, 118 Stat. 1615, provided that: “Not later than 180 days after the date of the enactment of this Act [Oct. 22, 2004], the Secretary of the Treasury shall issue regulations regarding mechanical dye injection systems described in the amendment made by subsection (a) [amending this section], and such regulations shall include standards for making such systems tamper resistant.”

§ 4083. Definitions; special rule; administrative authority

(a) Taxable fuel

For purposes of this subpart—

(1) In general

The term “taxable fuel” means—

- (A) gasoline,
- (B) diesel fuel, and
- (C) kerosene.

(2) Gasoline

The term “gasoline”—

(A) includes any gasoline blend, other than qualified methanol or ethanol fuel (as defined in section 4041(b)(2)(B)), partially exempt methanol or ethanol fuel (as defined in section 4041(m)(2)), or a denatured alcohol, and

(B) includes, to the extent prescribed in regulations—

- (i) any gasoline blend stock, and
- (ii) any product commonly used as an additive in gasoline (other than alcohol).

For purposes of subparagraph (B)(i), the term “gasoline blend stock” means any petroleum product component of gasoline.

(3) Diesel fuel

(A) In general

The term “diesel fuel” means—

- (i) any liquid (other than gasoline) which is suitable for use as a fuel in a diesel-powered highway vehicle, or a diesel-powered train,
- (ii) transmix, and
- (iii) diesel fuel blend stocks identified by the Secretary.

(B) Transmix

For purposes of subparagraph (A), the term “transmix” means a byproduct of refined products pipeline operations created by the mixing of different specification products during pipeline transportation.

(b) Commercial aviation

For purposes of this subpart, the term “commercial aviation” means any use of an aircraft in a business of transporting persons or property for compensation or hire by air, unless properly allocable to any transportation exempt from the taxes imposed by sections 4261 and 4271 by reason of section 4281 or 4282 or by reason of subsection (h) or (i) of section 4261. Such term shall not include the use of any aircraft before April 1, 2018, if tax is imposed under section 4043 with respect to the fuel consumed in such use or if no tax is imposed on such use under section 4043 by reason of subsection (c)(5) thereof.

(c) Certain uses defined as removal

If any person uses taxable fuel (other than in the production of taxable fuels or special fuels referred to in section 4041), such use shall for the purposes of this chapter be considered a removal.

(d) Administrative authority

(1) In general

In addition to the authority otherwise granted by this title, the Secretary may in administering compliance with this subpart, section 4041, and penalties and other administrative provisions related thereto—

(A) enter any place at which taxable fuel is produced or is stored (or may be stored) for purposes of—

- (i) examining the equipment used to determine the amount or composition of such fuel and the equipment used to store such fuel,
- (ii) taking and removing samples of such fuel, and
- (iii) inspecting any books and records and any shipping papers pertaining to such fuel, and

(B) detain, for the purposes referred in subparagraph (A), any container which contains or may contain any taxable fuel.

(2) Inspection sites

The Secretary may establish inspection sites for purposes of carrying out the Secretary’s authority under paragraph (1)(B).

(3) Penalty for refusal of entry

(A) Forfeiture

The penalty provided by section 7342 shall apply to any refusal to admit entry or other