§ 49.0–1

49.4263–4 Members of the armed forces.
49.4263–5 Small aircraft on nonestablished lines.
49.4263–6 Exemptions applicable with respect to transportation beginning before November 16, 1962.
49.4264(a)–1 Duty to collect the tax; payments made outside the United States.
49.4264(b)–1 Duty to collect the tax in the case of certain refunds.
49.4264(c)–1 Special rule for the payment of tax.
49.4264(d)–1 Cross reference.
49.4264(e)–1 Round trips.
49.4264(f)–1 Transportation outside the northern portion of the Western Hemisphere.

Subpart E—Transportation of Property

49.4271–1 Tax on transportation of property by air.

Subpart F—Collection of Tax by Persons Receiving Payment

49.4301–1 Persons receiving payment must collect tax.

Subpart G—Cosmetic Services

49.5000B–1T Indoor tanning services (temporary).


Subpart A—Introduction

Source: T.D. 6430, 24 FR 9664, Dec. 3, 1959, unless otherwise noted.

§ 49.0–1 Introduction.

The regulations in this part 49 are designated “Facilities and Services Excise Taxes.” The regulations relate to the taxes on communications and transportation by air imposed by chapter 33 of the Internal Revenue Code. See part 40 of this chapter for regulations relating to returns, payments, and deposits of taxes imposed by chapter 33.


§ 49.0–2 General definitions and use of terms.

As used in the regulations in this part, unless otherwise expressly indicated:

(a) The terms defined in the provisions of law contained in the regulations in this part shall have the meanings so assigned to them.


(c) District director means district director of internal revenue. The term also includes the Director of International Operations in all cases where the authority to perform the functions which may be performed by a district director has been delegated to the Director of International Operations.

(d) Calendar quarter means a period of 3 calendar months ending on March 31, June 30, September 30, or December 31.

§ 49.0–3T Introduction; cosmetic services (temporary).

On and after July 1, 2010, this part 49 also applies to taxes imposed by chapter 49 of the Internal Revenue Code, relating to cosmetic services. See part 40 of this chapter for regulations relating to returns and payments of taxes imposed by chapter 49.

[T.D. 9486, 75 FR 33686, June 15, 2010]