any fee year within three years of September 30th of that fee year.

(d) Application of section 275. The fee is treated as a tax described in section 275(a)(6) (relating to taxes for which no deduction is allowed).

§51.10T  Refund claims (temporary).

Any claim for a refund of the fee must be made by the person that paid the fee to the government and must be made on Form 843, “Claim for Refund and Request for Abatement,” in accordance with the instructions for that form.

§51.11T  Effective/applicability date (temporary).

Sections 51.1T through 51.10T apply to any fee on branded prescription drug sales that is due on or after September 30, 2011.

§51.12T  Expiration date (temporary).

The applicability of §§51.1T through 51.10T expires August 15, 2014.

§51.6302–1T Method of paying the branded prescription drug fee (temporary).

(a) Fee to be paid by electronic funds transfer. Under the authority of section 6302(a), the fee imposed on branded prescription drug sales by section 9008 and §51.5T must be paid by electronic funds transfer as defined in §31.6302–1(h)(4)(i), as if the fee were a depository tax. For the time for paying the fee, see §51.8T.

(b) Effective/applicability date. This section applies on and after August 18, 2011.

(c) Expiration date. The applicability of this section expires August 15, 2014.

PART 52—ENVIRONMENTAL TAXES

§52.0–1  Introduction.

The regulations in this part 52 are designated “Environmental Tax Regulations.” The regulations relate to the environmental taxes imposed by chapter 38 of the Internal Revenue Code. See part 40 of this chapter for regulations relating to returns, payments, and deposits of taxes imposed by chapter 38.


§52.4681–1  Taxes imposed with respect to ozone-depleting chemicals.

(a) Taxes imposed. Sections 4681 and 4682 impose the following taxes with respect to ozone-depleting chemicals (ODCs):

(1) Tax on ODCs. Section 4681(a)(1) imposes a tax on ODCs that are sold or used by the manufacturer or importer thereof. Except as otherwise provided in §52.4682–1 (relating to the tax on ODCs), the amount of the tax is equal to the product of—

(i) The weight (in pounds) of the ODC;

(ii) The base tax amount (determined under section 4681(b)(1)(B) or (C)) for the calendar year in which the sale or use occurs; and

(iii) The ozone-depletion factor (determined under section 4682(b)) for the ODC.

(2) Tax on imported taxable products. Section 4681(a)(2) imposes a tax on imported taxable products that are sold or used by the importer thereof. Except as otherwise provided in §52.4682–3 (relating to the tax on imported taxable products), the tax is computed by reference to the weight of the ODCs used as materials in the manufacture of the product. The amount of tax is equal to the tax that would have been imposed on the ODCs under section 4681(a)(1) if the ODCs had been sold in the United States on the date of the sale or use of the imported product. The weight of such ODCs is determined under §52.4682–3.

(3) Floor stocks tax—(i) Imposition of tax. Section 4682(h) imposes a floor stocks tax on ODCs that—

(A) Are held by any person other than the manufacturer or importer of the ODC on a date specified in paragraph (a)(3)(ii) of this section; and