aviation-grade kerosene), and 48.4082–7 (relating to kerosene used for a feedstock purpose).

(j) Effective/applicability date: This section is applicable January 1, 1994, except that paragraphs (c)(2)(ii) through (iv) of this section are applicable to entries of taxable fuel after September 27, 2004.

§ 48.4081–4 Gasoline; special rules for gasoline blendstocks.

(a) Overview. This section provides rules exempting from tax certain removals, entries, and sales of gasoline blendstocks. Generally, under prescribed conditions, tax is not imposed on gasoline blendstocks that are not used to produce finished gasoline or that are received at an approved terminal or refinery.

(b) Nonbulk removals and entries of gasoline blendstocks not used to produce gasoline—(1) Removals and entries not in connection with sales. Tax is not imposed under § 48.4081–2(b), § 48.4081–3(b)(1)(ii), or § 48.4081–3(c)(1)(ii) on the removal or entry of gasoline blendstocks not in connection with a sale if—

(i) The person otherwise liable for tax under § 48.4081–2(c)(1) (the position holder), § 48.4081–3(b)(3) (the refiner), or § 48.4081–3(c)(2) (the enterer) is a taxable fuel registrant; and

(ii) Such person does not use the gasoline blendstocks to produce finished gasoline.

(2) Removals and entries in connection with sales. Tax is not imposed under § 48.4081–2(b), § 48.4081–3(b)(1)(ii), or § 48.4081–3(c)(1)(ii) on the removal or entry of gasoline blendstocks in connection with a sale if—

(i) The person otherwise liable for tax under § 48.4081–2(c)(1) (the position holder), § 48.4081–3(b)(3) (the refiner), or § 48.4081–3(c)(2) (the enterer) is a taxable fuel registrant; and

(ii) At the time of the sale, such person has an unexpired certificate (described in paragraph (e) of this section) from the buyer and has no reason to believe any information in the certificate is false.

(3) Tax on sales after certain nonbulk removals or entries—(i) In general. If paragraph (b) (1) or (2) of this section applies to the removal or entry of gasoline blendstocks, tax is imposed on any sale of such blendstocks unless, at the time of the sale, the seller—

(A) Has an unexpired certificate (described in paragraph (e) of this section) from its buyer; and

(B) Has no reason to believe any information in the certificate is false.

(ii) Liability for tax. The seller is liable for the tax imposed under this paragraph (b)(3).

(iii) Rate of tax. For the rate of tax, see section 4801.

(c) Nonbulk removals and entries of gasoline blendstocks received at an approved terminal or refinery. Tax is not imposed under § 48.4081–2(b), § 48.4081–3(b)(1)(ii), or § 48.4081–3(c)(1)(ii) on the removal or entry of gasoline blendstocks that are received at a terminal or refinery if the person otherwise liable for tax under § 48.4081–2(c)(1) (the position holder), § 48.4081–3(b)(3) (the refiner), or § 48.4081–3(c)(2) (the enterer)—

(1) Is a taxable fuel registrant;

(2) Has an unexpired notification certificate (described in § 48.4081–5) from the operator of the terminal or refinery where the gasoline blendstocks are received; and

(3) Has no reason to believe that any information in the certificate is false.

(d) Bulk transfer to a registered industrial user. Tax is not imposed under § 48.4081–3(e)(1) if, upon the removal of gasoline blendstocks from a pipeline or vessel, the gasoline blendstocks are received by a taxable fuel registrant that is an industrial user.

(e) Certificate—(1) In general. The certificate to be provided by a buyer of gasoline blendstocks consists of a statement that is signed under penalties of perjury by a person with authority to bind the buyer, is in substantially the same form as the model certificate provided in paragraph (e)(3) of this section, and contains all information necessary to complete such model certificate. A new certificate must be given if any information in the current certificate changes. The certificate may be included as part of any
§ 48.4081–5 Taxable fuel; notification certificate of taxable fuel registrant.

(a) Overview. This section sets forth requirements for the notification certificate under §§ 48.4081–2(c)(2)(i), 48.4081–3(d)(2)(ii), 48.4081–3(e)(2)(i), 48.4081–3(f)(2)(i), and 48.4081–4(c) to notify another person of the taxable fuel registrant’s registration status.

(b) Certificate—(1) In general. The certificate to be provided by a taxable fuel registrant consists of a statement that is signed under penalties of perjury by

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§ 48.4081–5 Taxable fuel; notification certificate of taxable fuel registrant.

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