§ 48.4082–6  Kerosene; exemption for aviation-grade kerosene.

(a) Overview. This section prescribes the conditions under which tax does not apply to the removal or entry of aviation-grade kerosene that is destined for use as a fuel in an aircraft.

(b) Definition. For purposes of this section, aviation-grade kerosene means kerosene-type jet fuel covered by ASTM specification D 1655 or military specification MIL-DTL-5624T (Grade JP–5) or MIL-DTL-83133E (Grade JP–8). For availability of ASTM and military specifications, see §48.4081–1(d).

(c) Exception for certain removals and entries. Tax is not imposed under §48.4081–2(b), 48.4081–3(b)(1)(ii), or 48.4081–3(c)(1)(i) on the removal or entry of aviation-grade kerosene if—

(1) The person otherwise liable for tax is a taxable fuel registrant; or

(2) In the case of a removal from a terminal, the terminal is an approved terminal; and

(3)(i) The person otherwise liable for tax delivers the kerosene into the fuel supply tank of an aircraft and this delivery is not in connection with a sale; or

(ii) The kerosene is sold for use as a fuel in an aircraft and, at the time of the sale, the person otherwise liable for tax 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.

(d) Certain later sales—(1) In general. Paragraph (c) of this section does not apply with respect to kerosene that is sold as described in paragraph (e) of this section from the buyer and has no reason to believe that any information in the certificate is false.

(2) Imposition of tax; liability for tax. Notwithstanding §§48.4081–2 and 48.4081–3, in any case in which paragraph (d)(1) of this section applies, tax is imposed with respect to that kerosene at the time of the first later disqualifying sale and the seller in that sale is liable for the tax.

(3) Rate of tax. For the rate of tax, see section 4081.

(e) Certificate—(1) In general. The certificate described in this paragraph (e) is a statement by a buyer that is signed under penalties of perjury by a person with authority to bind the
§ 48.4082–7 Kerosene; exemption for feedstock purposes.

(a) Overview. This section prescribes the conditions under which tax does not apply to the removal or entry of kerosene for use for a feedstock purpose.

(b) Definitions. The following definitions apply to this section:

Feedstock purpose means the use of kerosene for nonfuel purposes in the...