

§ 48.4041-4

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the rate specified in § 48.4041-1(b)(2)(i)(C). If the unregistered truck and forklift are not used in qualified business uses, then the special motor fuel sold for use in these vehicles is taxable at the rate specified in § 48.4041-1(b)(2)(i)(A) since both are motor vehicles. No tax is payable with respect to the special motor fuel sold for use in the ditch digging machine since that machine is not a motor vehicle. On and after April 1, 1983, and before October 1, 1988, special motor fuel sold for use in the registered trucks is taxable at the rate specified in § 48.4041-1(b)(2)(ii)(A) because the trucks are motor vehicles. On and after April 1, 1983, and before October 1, 1988, special motor fuel sold for use in the unregistered truck and the fork lift, assuming that both vehicles are used in off-highway business uses, is exempt from tax as specified in § 48.4041-1(b)(2)(ii)(C). If the unregistered truck and fork lift are not used in off-highway business uses, then the special motor fuel sold for use in these vehicles is taxable at the rate specified in § 48.4041-1(b)(2)(ii)(A) since both are motor vehicles. No tax is payable with respect to the special motor fuel sold for use in the ditch digging machine since that machine is not a motor vehicle.

(e) *Cross reference.* (1) For the tax applicable in certain cases based on the use of special motor fuel as a fuel in a motor vehicle or motorboat, see § 48.4041-6.

(2) For the definition of the terms “highway”, “motor vehicle”, “special motor fuel”, and “registered”, see paragraphs (a), (c), (f), and (i) of § 48.4041-8. For the definition of the term “off-highway business use”, see section 6421(d)(2).

(3) For the exemption from tax with respect to special motor fuel sold for use on a farm for farming purposes or as supplies for vessels, see §§ 48.4041-9 and 48.4041-10, respectively.

(4) For credit or refund of tax paid on special motor fuel resold or used otherwise than for the purpose for which purchased, see section 6427(a).

[T.D. 8066, 51 FR 14, Jan. 2, 1986]

§ 48.4041-4 Application of tax on sales of liquid for use as fuel in aircraft in noncommercial aviation.

(a) *In general.* The taxes imposed by subparagraphs (1)(A) and (2)(A) of section 4041(c) apply to the taxable sale of any liquid by any person to an owner, lessee, or other operator of an aircraft, for use as a fuel in the aircraft in noncommercial aviation.

(b) *Liability of tax.* The tax on the taxable sale of any liquid used as fuel in aircraft in noncommercial aviation is payable by the person who sells the liquid to the owner, lessee, or operator of an aircraft in noncommercial aviation.

(c) *Rate of tax.* Tax is imposed on the sale of liquids used as fuel in aircraft in noncommercial aviation at the rate applicable on the date on which the liquid is sold. See § 48.4041-1(b)(3) for rates.

(d) *Cross references.* (1) For the tax applicable on the basis of the use of fuel in an aircraft in noncommercial aviation, see § 48.4041-6.

(2) For the definition of the term “noncommercial aviation”, see paragraph (j) of § 48.4041-8.

(3) For the exemption of tax with respect to liquids used as fuel in aircraft in noncommercial aviation sold for use on a farm for farming purposes or as supplies for vessels or aircraft, see §§ 48.4041-9 and 48.4041-10, respectively. For tax-free sales if sellers and purchasers are registered, see § 48.4041-11.

(4) For credit or refund of tax paid on fuel used in noncommercial aviation that is resold or used otherwise than for the purpose for which purchased, see section 6427(a).

(e) *Effective date.* The provisions of this section shall apply to sales or uses occurring before October 1, 1980, and to sales or uses occurring on or after September 1, 1982, and ending before January 1, 1988.

[T.D. 8066, 51 FR 15, Jan. 2, 1986]

§ 48.4041-5 Sales of diesel and special motor fuels and fuel for use in aircraft; rules of general application.

(a) *Taxability of liquid fuel delivered into purchaser's tanks—*(1) *Fuel supply tanks.* (i) The sale of diesel fuel to an owner, lessee, or other operator of a diesel-powered highway vehicle, or of special motor fuel to an owner, lessee, or other operator of a motor vehicle or motorboat, or of fuel to an owner, lessee, or other operator of an aircraft used in noncommercial aviation is considered a taxable sale of the liquid fuel if the liquid fuel is delivered by the seller into the fuel supply tank of the vehicle, motorboat, or aircraft. For purpose of this paragraph (a), liquid fuel sold at a location unattended by