

IRS Issues Proposed Superfund Chemical Excise Tax Regulations – What Now, What is Next?

April 25, 2023

The Internal Revenue Service (IRS) issued long-awaited proposed Superfund tax regulations in late March. The proposed rule included new and expanded definitions, with examples, for “sale,” “use,” “importer,” and “manufacturer.” The IRS has also requested input on the most appropriate ways to assign Chemical Abstract Service Registry Numbers or Harmonized Tariff Schedule Codes to products subject to the tax. Comments on the proposed rule are due May 30.

Member **Douglas Charnas** (Washington, DC) is co-presenting a National Association of Chemical Distributors (NACD) webinar, “IRS Issues Proposed Superfund Chemical Excise Tax Regulations – What Now, What is Next,” on April 27, 2023. This webinar will provide an update on the tax, share thoughts on the proposed rule, and highlight any outstanding questions.

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