

SUBCHAPTER C—MISCELLANEOUS EXCISE TAXES**Part 101—Taxes on Admissions, Dues, and Initiation Fees [Superseded]**

CODIFICATION: Part 101, 26 CFR (1939), was superseded by Part 42, "Title 26—Internal Revenue, 1954", 23 F. R. 8057, Oct. 18, 1958.

For amendments to Part 101 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 113—Documentary Stamp Taxes [Superseded]

CODIFICATION: Part 113, 26 CFR (1939), was superseded by Part 43, "Title 26—Internal Revenue, 1954", by Treasury Decision 6351, 24 F.R. 253, Jan. 10, 1959. (See § 43.0-4.)

For amendments to Part 113 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 130—Taxes on Safe Deposit Boxes and on Certain Transportation and Communications Services [Superseded]

CODIFICATION: Part 130, 26 CFR (1939), was superseded by Part 42, "Title 26—Internal Revenue, 1954", 23 F. R. 8057, Oct. 18, 1958.

For amendments to Part 130 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 141—Shipment or Delivery of Manufactured Tobacco, Snuff, Cigars, Cigarettes, and Cigarette Papers or Tubes, for Use as Sea Stores Without Payment of Internal Revenue Tax

NOTE: The provisions or requirements contained in Part 141 of 26 CFR (1939) were superseded to the extent that they were inconsistent with or in conflict with the provisions or requirements of Subpart E of Part 296 (§§ 296.101 to 296.128), "Title 26—Internal Revenue, 1954". See Treasury Decision 6382, 24 F.R. 4624, June 6, 1959.

Part 143—Tax With Respect to the Transportation of Property [Superseded]

CODIFICATION: Part 143, 26 CFR (1939), was superseded by Part 42, "Title 26—Internal Revenue, 1954", 23 F. R. 8057, Oct. 18, 1958.

For amendments to Part 130 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 151—Regulations Under the Harrison Narcotic Law, as Amended [Superseded]

CODIFICATION: Part 151, 26 CFR (1939), was superseded by Part 151, "Title 26—Internal Revenue, 1954", 24 F.R. 2256, Mar. 21, 1959.

For amendments to Part 151 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 152—Regulations Under the Marihuana Tax Act of 1937

CROSS REFERENCES: For regulations with respect to application of the Marihuana Tax Act to the Virgin Islands, see Executive Order 7715, Sept. 26, 1937, 2 F. R. 2347, Sept. 30, 1937.

FILED IN OFFICE
HART SUPERIOR COURT
2022 JUN -2 AM 9:44
FRANKIE H. RAY, CLERK

SUBCHAPTER C—MISCELLANEOUS EXCISE TAXES**Part 101—Taxes on Admissions, Dues, and Initiation Fees [Superseded]**

CODIFICATION: Part 101, 26 CFR (1939), was superseded by Part 42, "Title 26—Internal Revenue, 1954", 23 F. R. 8057, Oct. 18, 1958.

For amendments to Part 101 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 113—Documentary Stamp Taxes [Superseded]

CODIFICATION: Part 113, 26 CFR (1939), was superseded by Part 43, "Title 26—Internal Revenue, 1954", by Treasury Decision 6351, 24 F.R. 253, Jan. 10, 1959. (See § 43.0-4.)

For amendments to Part 113 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 130—Taxes on Safe Deposit Boxes and on Certain Transportation and Communications Services [Superseded]

CODIFICATION: Part 130, 26 CFR (1939), was superseded by Part 42, "Title 26—Internal Revenue, 1954", 23 F. R. 8057, Oct. 18, 1958.

For amendments to Part 130 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 141—Shipment or Delivery of Manufactured Tobacco, Snuff, Cigars, Cigarettes, and Cigarette Papers or Tubes, for Use as Sea Stores Without Payment of Internal Revenue Tax

NOTE: The provisions or requirements contained in Part 141 of 26 CFR (1939) were superseded to the extent that they were inconsistent with or in conflict with the provisions or requirements of Subpart E of Part 296 (§§ 296.101 to 296.128), "Title 26—Internal Revenue, 1954". See Treasury Decision 6382, 24 F.R. 4624, June 6, 1959.

Part 143—Tax With Respect to the Transportation of Property [Superseded]

CODIFICATION: Part 143, 26 CFR (1939), was superseded by Part 42, "Title 26—Internal Revenue, 1954", 23 F. R. 8057, Oct. 18, 1958.

For amendments to Part 130 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 151—Regulations Under the Harrison Narcotic Law, as Amended [Superseded]

CODIFICATION: Part 151, 26 CFR (1939), was superseded by Part 151, "Title 26—Internal Revenue, 1954", 24 F.R. 2256, Mar. 21, 1959.

For amendments to Part 151 prior to supersedure, see List of Sections Affected contained in the Supplement as of January 1, 1957, and this added Pocket Part.

Part 152—Regulations Under the Marihuana Tax Act of 1937

CROSS REFERENCES: For regulations with respect to application of the Marihuana Tax Act to the Virgin Islands, see Executive Order 7715, Sept. 26, 1937, 2 F. R. 2347, Sept. 30, 1937.



Periodical

[Code of Federal Regulations: Regulations Under
The Marihuana Tax Act Of 1937, 26 C.F.R. \(1957-
1959\)](https://www.loc.gov/item/cfr1957003-T26CIP152/)

- **Contributor:** National Archives and Records Administration
- **Date:** 1957

<https://www.loc.gov/item/cfr1957003-T26CIP152/>