Diethanolamine is derived from the taxable chemicals ethylene and ammonia and is a solid produced predominantly by reacting ethylene oxide and aqueous ammonia.

The stoichiometric material consumption formula for this substance is:

 $\begin{array}{l} 2 \ C_2 H_4 \ (ethylene) + N H_3 \ (ammonia) + O_2 \\ (oxygen) \ \% \ C_4 H_{11} N O_2 \\ (diethanolamine) \end{array}$

Diethanolamine has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute 69.5 percent by weight of the materials used in its production.

Triethanolamine

HTS number: 2922.13.00.00 *CAS number:* 102–71–6

Triethanolamine is derived from the taxable chemicals ethylene and ammonia and is a liquid produced predominantly by reacting ethylene oxide and aqueous ammonia.

The stoichiometric material consumption formula for this substance is:

 $\begin{array}{l} 6 \ C_2H_4 \ (ethylene) + 2 \ NH_3 \ (ammonia) + 3 \\ O_2 \ (oxygen) \ \% \ 2 \ C_6H_{15}NO_3 \\ (triethanolamine) \end{array}$

Triethanolamine has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute 67.7 percent by weight of the materials used in its production.

Monoisopropanolamine

HTS number: 2922.19.60.00 CAS number: 78–96–6

Monoisopropanolamine is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ammonia and is a liquid produced predominantly by the reaction of propylene oxide and ammonia.

The stoichiometric material consumption formula for this substance is:

2 C₃H₆ (propylene)+2 Cl₂ (chlorine)+2 NaOH (sodium hydroxide)+NH₃ (ammonia) +‰ C₃H₉NO (monoisopropanolamine)+C₃H₆Cl₂ (propylene dichloride)+2 NaCl (sodium chloride) + H₂O (water)

Monoisopropanolamine has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute 100 percent by weight of the materials used in its production.

Diisopropanolamine

HTS number: 2922.19.60.00 CAS number: 110–97–4

Diisopropanolamine is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ammonia and is a solid produced predominantly by the reaction of propylene oxide and ammonia.

The stoichiometric material consumption formula for this substance is:

 $\begin{array}{l} 3 \ C_3 H_6 \ (propylene) + 2 \ Cl_2 \ (chlorine) + 2 \\ NaOH \ (sodium \ hydroxide) + NH_3 \\ (ammonia) \ \% \ C_6 H_{15} NO_2 \\ (diisopropanolamine) \ + \ C_3 H_6 Cl_2 \\ (propylene \ dichloride) + 2 \ NaCl \\ (sodium \ chloride) + H_2 \ (hydrogen) \end{array}$

Diisopropanolamine has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute 100 percent by weight of the materials used in its production.

Triisopropanolamine

HTS number: 2922.19.60.00 CAS number: 122–20–3

Triisopropanolamine is derived from the taxable chemicals propylene, chlorine, sodium hydroxide, and ammonia and is a solid produced predominantly by the reaction of propylene oxide and ammonia. The stoichiometric material

consumption formula for this substance is:

 $\begin{array}{l} 4 \ C_3H_6 \ (propylene) + 3 \ Cl_2 \ (chlorine) + 4 \\ NaOH \ (sodium \ hydroxide) + NH_3 \\ (ammonia) \ \% \ C_9H_{21}NO_3 \\ (triisopropanolamine) + C_3H_6Cl_2 \\ (propylene \ dichloride) + 4 \ NaCl \\ (sodium \ chloride) + H_2O \ (water) + H_2 \\ (hydrogen) \end{array}$

Triisopropanolamine has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute 100 percent by weight of the materials used in its production.

Toluene diisocyanate

HTS number: 2929.10.15.00 CAS number: 584–84–9

Toluene diisocyanate is derived from the taxable chemicals toluene, nitric acid, and chlorine and is a liquid produced predominantly by the phosgenation of primary amines.

The stoichiometric material consumption formula for this substance is:

 C_7H_8 (toluene) + 2 HNO₃ (nitric acid) + 2 Cl₂ (chlorine) + 2 CO (carbon monoxide) + 6 H₂ (hydrogen) ———> C₉H₆N₂O₂ (toluene diisocyanate) + 6 H₂O (water) +4 HCl (hydrogen chloride)

Toluene diisocyanate has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute 84 percent by weight of the materials used in its production.

Chlorinated polyethylene

HTS number: 3901.90.50.00

CAS number: 064754-90-1

Chlorinated polyethylene is derived from the taxable chemicals ethylene and chlorine and is a solid produced predominantly by chlorination of polyethylene resins.

The stoichiometric material consumption formula for this substance is:

857 C_2H_4 (ethylene) + 375 Cl_2 (chlorine) % $C_{1714}H_{3053}C_{1375}$ (chlorinated polyethylene) + 375 HCl (hydrogen chloride)

Chlorinated polyethylene has been determined to be a taxable substance because a review of its stoichiometric material consumption formula shows that, based on the predominant method of production, taxable chemicals constitute 100 percent by weight of the materials used in its production.

Dale D. Goode,

Federal Register Liaison Officer, Assistant Chief Counsel (Corporate). [FR Doc. 95–17382 Filed 7–14–95; 8:45 am] BILLING CODE 4830–01–U

Tax on Certain Imported Substances (Toluenediamine); Notice of Determination

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This notice announces a determination, under Notice 89–61, that the list of taxable substances in section 4672(a)(3) will be modified to include toluenediamine.

EFFECTIVE DATE: This modification is effective October 1, 1995.

FOR FURTHER INFORMATION CONTACT: Ruth Hoffman, Office of Assistant Chief Counsel (Passthroughs and Special Industries), (202) 622–3130 (not a tollfree number).