

# Americas Indirect Tax

The following tables list the taxable substances:

**Table 1: Initial list of taxable substances under IRC Section 4672(a)(3)**

acetone	ethylbenzene	isophtalic acid	phthalic anyhydride	styrene
acrylic and methacrylic acid resins	ethylene dichloride	isopropyl alcohol	polybutadiene	styrene-butadiene, latex
acrylonitrile	ethylene glycol	maleic anhydride	polypropylene resins	styrene-butadiene, snpf
ammonium nitrate	ethylene oxide	melamine	polystyrene homopolymer resins	synthetic rubber, not containing fillers
carbon tetrachloride	ethyl methyl ketone	methanol	polyethylene resins, total	unwrought nickel
chloroform	ferrochrome ov 3 pct. carbon	methylene chloride	polypropylene	urea
chromic acid	ferrochromium nov 3 pct	nickel oxide	polystyrene resins and copolymers	vinyl chloride
cumene	ferronickel	nickel powders	polyvinylchloride resins	vinyl resins
cyclohexane	formaldehyde	nickel waste and scrap	propylene glycol	vinyl resins, nspf
ethyl alcohol for nonbeverage use	hydrogen peroxide	phenolic resins	propylene oxide	wrought nickel rods and wire

**Table 2: Taxable substances added under Notice 2021-66**

1,4 butanediol	chlorinated polyethylene	hexabromocyclododecane	para-nitrophenol	polybutene
1,3-butylene glycol	cyclododecanol	hexamethylenediamine	pentaerythritol	polybutylene
1,5,9-cyclododecatriene	decabromodiphenyl oxide	isobutyl acetate	perchloroethylene	polybutylene/ethylene
2-ethyl hexanol	di-2 ethyl hexyl phthalate	isopropyl acetate	phenol	polycarbonate
2-ethylhexyl acrylate	di-n-hexyl adipate	linear alpha olefins	phosphorous pentasulfide	polyethylene terephthalate pellets
2,2,4-trimethyl-1,3-pentanediol diisobutyrate	diethanolamine	methyl acrylate	phosphorous trichloride	propanol
2,2,4-trimethyl-1,3-pentanediol monoisobutyrate	diglycidyl ether of bisphenol-A	methyl chloroform	poly 1,4 butyleneterephthalate	sodium nitriolotriacetate monohydrate
acetic acid	diisopropanolamine	methyl isobutyl ketone	poly (69/31 ethylene/cyclohexylene-dimethylene terephthalate)	synthetic linear fatty alcohols
acetylene black	dimethyl terephthalate	methyl methacrylate	poly (96.5/3.5 ethylene/cyclohexylene-dimethylene terephthalate)	synthetic linear fatty alcohol ethoxylates
adipic acid	dimethyl-2, 6-naphthalene dicarboxylate	monochlorobenzene	poly (98.5/1.5 ethylene/cyclohexylene-dimethylene terephthalate)	terephthalic acid
adiponitrile	diphenyl oxide	monoethanolamine	poly(ethyleneoxy) glycerol	tetrabromobisphenol-A
allyl chloride	diphenylamine	monoisopropanolamine	poly(propylene) glycol	tetrachloro-phthalic anhydride
alpha-methylstyrene	epichlorohydrin	normal butyl acetate	poly(propylene/ethylene) glycol	tetrahydrofuran
aniline	ethyl acetate	normal propyl acetate	poly(propyleneoxy) glycerol	texanol benzyl phthalate
benzaldehyde	ethyl acrylate	nylon 6/6	poly(propyleneoxy)sucrose	toluene diisocyanate
benzoic acid	ethyl chloride	ortho-dichlorobenzene	poly(propyleneoxy/ethyleneoxy) benzenediamine	toluenediamine
bisphenol-A	ethylene dibromide	ortho-nitrochlorobenzene	poly(propyleneoxy/ethyleneoxy)diamine	trichloroethylene

butanol	ethylenebistetra-bromo-phthalimide	paraformaldehyde	poly(propyleneoxy/ethyleneoxy)glycerol	triethanolamine
butyl acrylate	formic acid	para-dichlorobenzene	poly(propyleneoxy/ethyleneoxy)sucrose	triisopropanolamine
butyl benzyl phthalate	glycerine	para-nitrochlorobenzene	polyalphaolefins	trimethylolpropane
				vinyl acetate

---

©2021 Ernst & Young LLP. The information contained herein is general in nature and is not intended, and should not be construed, as legal, accounting or tax advice or opinion provided by Ernst & Young LLP to the reader. The reader also is cautioned that this material may not be applicable to, or suitable for, the reader's specific circumstances or needs, and may require consideration of non-tax and other tax factors if any action is to be contemplated. The reader should contact his or her Ernst & Young LLP or other tax professional prior to taking any action based upon this information. Ernst & Young LLP assumes no obligation to inform the reader of any changes in tax laws or other factors that could affect the information contained herein.