

## 26 U.S. Code § 7851 - Applicability of revenue laws

**(a) GENERAL RULES** Except as otherwise provided in any section of this title—

### **(1) SUBTITLE A**

- (A)** Chapters 1, 2, 4, and 6 of this title shall apply only with respect to taxable years beginning after December 31, 1953, **and ending after the date of enactment of this title**, and with respect to such taxable years, chapters 1 (except sections 143 and 144) and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

### **(3) SUBTITLE C**

Subtitle C of this title shall apply only with respect to remuneration paid after December 31, 1954, except that chapter 22 of such subtitle shall apply only with respect to remuneration paid after December 31, 1954, which is for services performed after such date. Chapter 9 of the Internal Revenue Code of 1939 is hereby repealed with respect to remuneration paid after December 31, 1954, except that subchapter B of such chapter (and subchapter E of such chapter to the extent it relates to subchapter B) shall remain in force and effect with respect to remuneration paid after December 31, 1954, for services performed on or before such date.

### **(4) SUBTITLE D**

Subtitle D of this title shall take effect on January 1, 1955. Subtitles B and C of the Internal Revenue Code of 1939 (except chapters 7, 9, 15, 26, and 28, subchapter B of chapter 25, and parts VII and VIII of subchapter A of chapter 27 of such code) are hereby repealed effective January 1, 1955.....

Section 2450(a) of the Internal Revenue Code of 1939 (as amended by the Excise Tax Reduction Act of 1954) **applies to the period beginning on April 1, 1954, and ending on December 31, 1954.**

### **(5) SUBTITLE E**

Subtitle E shall take effect on January 1, 1955, except that the provisions in section 5411 permitting the use of a brewery under regulations prescribed by the Secretary for the purpose of producing and bottling soft drinks, section 5554, and chapter 53 shall take effect on the day after the date of enactment of this title. Subchapter B of chapter 25, and part VIII of subchapter A of chapter 27, of the Internal Revenue Code of 1939 are hereby repealed effective on the day after the date of enactment of this title. Chapters 15 and 26, and part VII of subchapter A of chapter 27, of the Internal Revenue Code of 1939 are hereby repealed effective January 1, 1955.

### **(6) SUBTITLE F**

#### **(A) General rule**

The provisions of subtitle F **shall take effect on the day after the date of enactment of this** title and shall be applicable with respect to any tax imposed by this title. **The provisions of subtitle F shall apply with respect to any tax imposed by the Internal Revenue Code** of 1939 only to the extent provided in subparagraphs (B) and (C) of this paragraph.