

**TITLE 26 - INTERNAL REVENUE CODE**

**Subtitle A - Income Taxes**

**[CHAPTER 5 - REPEALED]**

**§ 1493. Repealed. Pub. L. 89–809, title I, § 103(l)(2), Nov. 13, 1966, 80 Stat. 1554]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 365, defined foreign trust.

**Effective Date of Repeal**

Repeal applicable with respect to taxable years beginning after Dec. 31, 1966, see section 103(n)(1) of Pub. L. 89–809, set out as an Effective Date of 1966 Amendment note under section 871 of this title.