

§ 48.4161(a)-3

spoons, and spinners, and edible materials that have been processed so as to resemble a different edible article considered more attractive to fish, such as bread crumbs treated so as to simulate salmon eggs, and pork rind cut and dyed to resemble frogs, eels, or tadpoles.

[T.D. 7328, 39 FR 36586, Oct. 11, 1974, as amended by T.D. 8043, 50 FR 32014, Aug. 8, 1985]

§ 48.4161(a)-3 Parts and accessories.

(a) *In general.* The tax attaches with respect to parts and accessories for articles specified in section 4161(a) and § 48.4161(a)-1 that are sold on or in connection with such articles, or with the sale thereof, at the same rate applicable to the sale of the basic articles. The tax attaches in such cases whether or not charges for the parts or accessories are billed separately. To be considered a part or accessory for an article specified in section 4161(a), an item must be either essential to the operation of the specified article, or be designed to directly improve the performance of the specified article, or to improve its appearance. For example, a carrying case for a fishing rod is not considered to be a part or accessory for a fishing rod, despite the fact that it is designed for use with the rod, because it is neither essential to the use of the rod, nor does it in any way improve its performance or appearance. A sale of a part or accessory which would otherwise be considered a sale "on or in connection with" the sale of an article taxable under section 4161(a), is not subject to tax if the part or accessory is sold as a replacement for an identical part or accessory being sold with the taxable article.

(b) *Essential equipment.* If taxable articles are sold by the manufacturer, producer, or importer thereof, without parts or accessories that are essential for their operation, or are designed directly to improve the performance or appearance of the articles, the separate sale of the parts accessories to the same vendee will be considered, in the absence of evidence to the contrary, to have been made in connection with the sale of the basic article, even though the parts or accessories are shipped

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separately at the same time or on a different date.

[T.D. 7328, 39 FR 36586, Oct. 11, 1974, as amended by T.D. 8043, 50 FR 32014, Aug. 8, 1985]

§ 48.4161(a)-4 Use considered sale.

For provisions relating to the tax on use of taxable articles by the manufacturer, producer, or importer thereof, see section 4218 relating to use by a manufacturer being considered a sale, and the regulations thereunder.

§ 48.4161(a)-5 Tax-free sales.

For provisions relating to the tax-free sales of articles referred to in section 4161(a) see:

(a) Section 4221, relating to certain tax-free sales;

(b) Section 4222, relating to registration;

(c) Section 4223, pertaining to special rules relating to further manufacture; and

(d) Section 4225, relating to exemption of articles manufactured or produced by Indians;

and the regulations thereunder.

§ 48.4161(b) [Reserved]

§ 48.4161(b)-1 Imposition and rates of tax; bows and arrows.

(a) *Imposition of tax.* Section 4161(b) imposes a tax on the sale of the following articles by the manufacturer, producer, or importer thereof:

(1) Any bow that has a draw weight of 10 pounds or more;

(2) Any arrow that measures 18 inches overall or more in length;

(3) Any part or accessory (other than a fishing reel) suitable for inclusion in or attachment to a bow or arrow described in subparagraph (1) or (2) of this paragraph; and

(4) Any quiver suitable for use with arrows described in subparagraph (2) of this paragraph.

(b) *Rate of tax.* The tax is imposed on the sale of articles enumerated in section 4161(b) and paragraph (a) of this section at the rate of 11 percent of the price for which such articles are sold. For the definition of the term "price", see section 4216 and the regulations thereunder.

(c) *Liability for tax.* (1) The tax imposed by section 4161(b) is payable by the manufacturer, producer, or importer making the sale. For determining who is the manufacturer, producer, or importer, see § 48.0-2(a)(4).

[T.D. 7328, 39 FR 36586, Oct. 11, 1974, as amended by T.D. 8043, 50 FR 32014, Aug. 8, 1985]

§ 48.4161(b)-2 Meaning of terms.

(a) For purposes of the tax imposed by section 4161(b), and unless otherwise expressly indicated:

(1) *Bows.* The term “bows” includes all articles made of flexible materials, that are designed to be equipped with a string and used for the propelling of arrows in the sport of archery (target shooting), or in hunting or fishing.

(2) *Arrows.* The term “arrows” includes all articles designed or constructed to be propelled by a bow in the sport of archery (target shooting), or in hunting or fishing. The overall length of an arrow is to be measured from the point of the tip or arrow-head to the end of the arrow nock. In the case of arrows sold by the manufacturer without heads, tips, or nocks, the overall length is to include the length of the shaft plus the length of the nock and head or tip that is normally used with the particular type of arrow shaft.

(b) *Parts and accessories*—(1) *In general.* “Parts and accessories” for bows and arrows include all articles (other than fishing reels) suitable for inclusion in, or attachment to, a bow or arrow of the type described in section 4161(b)(1) and paragraph (a) of this section. Examples of parts and accessories for bows are bow handles, bow limbs, bow strings, bow string silencers, bow stabilizers, arrow rests, bow slings, bow sights, bow levels, bow tip protectors, brush buttons, camouflaged bow covers, and all other articles designed to be attached to or included in a bow to assist in aiming or propelling an arrow, or to protect the bow while in use. Example of parts and accessories for arrows are arrow shafts, nocks, tips, heads, head adapters, and feathers.

(2) *General purpose materials and articles.* General purpose materials and articles that are not specifically designed to directly improve the performance or appearance of bows or arrows, or to

protect them while in use, are not considered to be “parts and accessories” for bows or arrows, even though such materials may be intended, after further processing, to be included in or attached to bows or arrows. An example of a nontaxable article that is designed for use with a bow, but is neither attached to a bow, nor serves a purpose directly related to the efficient use of a bow, is a carrying case for a bow. Examples of nontaxable general purpose materials or articles are glues and cements, feathers before they are prepared for use with arrows, and bowstring thread before it is processed into bowstrings. Arrow-shaft material is considered to be a taxable part for an arrow, unless the manufacturer, producer, or importer can establish that the particular material is unsuitable for use in the manufacture of arrows that are subject to the tax imposed by section 4161(b)(1)(B). In addition, the term “parts and accessories” does not include articles in the nature of expendable supplies, even though such articles are designed to be applied to, or used with, bows or arrows. Examples of such supply materials are bowstring wax, and archery powder.

(c) *Quivers.* The term “quivers” includes all articles, of whatever material made, that are designed to contain, and to provide ready access to, taxable arrows during the time an archer is engaged in target shooting, hunting, or fishing. The term does not include any article designed solely for storing or transporting arrows during times when the arrows are not in use.

§ 48.4161(b)-3 Use considered sale.

For provisions relating to the tax on use of taxable articles by the manufacturer, producer, or importer thereof, see section 4218 relating to use by a manufacturer considered a sale, and the regulations thereunder.

§ 48.4161(b)-4 Tax-free sales.

For provisions relating to tax-free sales of articles referred to in section 4161(b) see:

- (a) Section 4221, relating to certain tax-free sales;
- (b) Section 4222, relating to registration;