

§ 48.4061(a)-3

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time, if any, as such collector of customs receives written notification from the district director or the Commissioner of Customs that such statement has been withdrawn.

(46 Stat. 759; 19 U.S.C. 1623)

[T.D. 6499, 25 FR 10347, Oct. 28, 1960, as amended by T.D. 7517, 42 FR 58935, Nov. 14, 1977]

§ 48.4061(a)-3 Definitions.

For purposes of the tax imposed by section 4061, unless otherwise expressly indicated:

(a) Automobile truck. The term "automobile truck" includes automobile buses, and truck and bus trailers and semitrailers.

(b) Other automobile. The term "other automobile" means all automobiles other than automobile trucks, and includes trailers and semitrailers suitable for use in connection with passenger automobiles, but does not include house trailers.

(c) Tractor. The term "tractor" means any tractor chiefly used for highway transportation in combination with a trailer or semitrailer.

§ 48.4061(a)-4 Parts or accessories sold on or in connection with chassis, bodies, etc.

(a) In general. The tax attaches in respect of parts or accessories for articles specified in section 4061(a) sold on or in connection therewith or with the sale thereof at the rate applicable to the sale of the basic article. The tax attaches in such case whether or not the parts or accessories are billed separately. For the tax applicable to parts or accessories which are not sold on or in connection with the sale of a taxable chassis, body, or tractor, see § 48.4061(b)-1.

(b) Essential equipment. If taxable chassis, bodies, or tractors are sold by the manufacturer, producer, or importer without parts or accessories which are considered equipment essential for the operation or appearance of such articles, the sale of such parts or accessories 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 they are shipped separately at the same time or on a different date. For

example, if a manufacturer sells to any person a chassis and the bumpers for such chassis, or sells a taxable tractor and the fifth wheel and attachments, the tax applies to such parts or accessories at the same rate as on the chassis or tractor regardless of the method of billing or the time at which the shipments were made.

§ 48.4061(a)-5 Sale of automobile truck bodies and chassis.

(a) Sale of completed vehicle. An automobile truck (as defined by § 48.4061(a)-3(a)) for purposes of the tax imposed by section 4061(a) consists of two parts, namely, a body and a chassis. Generally, the tax applies to the sale by the manufacturer of each. Thus, if the purchaser of a tax-paid chassis attaches to it a taxable body manufactured by him and sells the completed vehicle, he is liable for tax based on the sale price of the body only. However, in such a case, the tax attaches to the selling price of the entire vehicle unless adequate records are available to show the portion of the total selling price attributable to the body.

(b) Cross references. For special rules relating to the sale of a chassis or body to a purchaser who will use it in the manufacture or assembly of a non-highway vehicle, see § 48.4061(a)-1(e). With respect to bodies sold to a chassis manufacturer, see also section 4063(b) and the regulations thereunder.

[T.D. 7461, 42 FR 2675, Jan. 13, 1977]

§ 48.4061(b) [Reserved]

§ 48.4061(b)-1 Imposition of tax.

(a) In general. Section 4061(b) imposes a tax on the sale by the manufacturer, producer, or importer of parts or accessories (other than tires and inner tubes and other than automobile radio and television receiving sets) for any of the articles enumerated in section 4061 (a) (see paragraph (a) of § 48.4061 (a)-1).

(b) Rates of tax. Tax is imposed on the sale of parts or accessories for any of the articles enumerated in section 4061(a) at the rates specified below:

Percent

(1) Parts or accessories sold during the period January 1, 1959, to June 30, 1965, inclusive	8
(2) Parts or accessories sold on or after July 1, 1965	5