

**§ 48.4061(a)-3**

**26 CFR Ch. I (4-1-02 Edition)**

(2) *Form of evidence.* The evidence required under subparagraph (1) of this paragraph shall be in the form of a statement, executed, signed, and dated by the district director. Such statement shall show the following:

(i) *Bond required.* If the importer is required to give bond under this section the statement shall show:

(a) The total number of articles in respect of which the statement is given.

(b) The model number of each such article.

(c) The name and address of the importer of such articles.

(d) If the articles are to be released from customs custody to a person other than the importer, the name and address of such other person.

(e) That the importer has given a bond which the district director finds sufficient to protect the interests of the United States with respect to any tax under section 4061(a) for which liability may be incurred in respect of such articles.

A statement under this subdivision shall be furnished to the importer by the district director, upon request of the importer, in every case where such importer furnishes the district director with information which establishes to the satisfaction of the district director that the importer has given bond in an amount sufficient to protect the interests of the United States with respect to any tax under section 4061(a) which may become due in respect of the articles to which the request relates, and with such other information as is required under this subdivision to be shown in the statement. Such request, together with such information, shall be submitted by the importer immediately upon receipt by him of notice that articles taxable under section 4061(a) have been exported to his order. A separate request shall be made in respect of each shipment. Each statement given under this subdivision shall be executed in duplicate. The original of such statement shall be furnished by the district director to the importer and the copy shall be retained by the district director.

(ii) *No bond required.* If the importer is not required to give bond under this section, the statement shall show:

(a) The name and address of the importer.

(b) That bond under this section is not required of such importer.

A statement under this subdivision shall be furnished to the importer by the district director on the date on which the district director determines that the importer is not required to give a bond under this section. Such statement shall be executed in triplicate. The original of such statement and one signed copy shall be furnished by the district director to the importer, and one copy shall be retained by the district director. Additional signed copies of such statement will be furnished by the district director to the importer upon request of the importer. However, once such statement, or a signed copy thereof, has been furnished by the importer to a collector of customs, the requirements imposed by subparagraph (1) of this paragraph are deemed to be satisfied in respect of all articles taxable under section 4061(a) which thereafter arrive in the United States for release to or for the importer in a port under the jurisdiction of such collector of customs, until such 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

The tax is computed by applying to the price for which the part or accessory is sold the rate in effect at the time of the sale. For definition of the term "price" see section 4216 and the regulations thereunder contained in Subpart M of this part.

(c) *Liability for tax.* The tax imposed by section 4061(b) is payable by the manufacturer, producer, or importer making the sale.

[T.D. 6648, 28 FR 3633, Apr. 13, 1963, as amended by T.D. 6753, 29 FR 12717, Sept. 9, 1964]

**§ 48.4061(b)-2 Definition of parts or accessories.**

(a) *In general.* The term "parts or accessories" includes (1) any article the primary use of which is to improve, repair, replace, or serve as a component part of an automobile truck or bus chassis or body, or other automobile chassis or body, or taxable tractor, (2) any article designed to be attached to