(2) which consist wholly of scrap rubber from used tire casings with an internal metal fastening agent.

(g) Manufacturer. The term “manufacturer” means manufacturer, producer, or importer. A person who converts, by any process, a new tire taxable under section 4071 at one rate of tax into a tire taxable under section 4071 at a different rate (as for example, an off highway-type tire converted into a highway-type tire) is considered to be a manufacturer of the converted tire. If a conversion results in a reduced rate of tax for the converted tire, see section 6416(b)(2) and §48.6416(b)-2 to secure a credit or refund of part of the tax paid. The term “manufactured” includes “produced” and “imported”.

(h) Cross references. For other definitions, see §48.0–2.

(T.D. 7809, 47 FR 6007, Feb. 10, 1982)

§ 48.4073–2 Exemption of tires with internal wire fastening.

The tax does not apply to sales of tires of any size or dimension manufactured from extruded tiring that is fastened or held together by means of internal wire or other metallic material.

(T.D. 7809, 47 FR 6007, Feb. 10, 1982)