

§ 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.