

**Internal Revenue Service, Treasury**

**§ 48.4061(b)-2**

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:

	<i>Percent</i>
(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 or used in connection with such chassis, body, or tractor to add to its utility or ornamentation, and (3) any article the primary use of which is in connection with such chassis, body, or tractor, whether or not essential to its operation or use. The term "parts or accessories" includes all articles which have reached such a stage of manufacture as to be commonly known as parts or accessories whether or not fitting operations are required in connection with their installation. An article shall not be deemed to be a taxable part or accessory even though it is designed to be attached to the vehicle or to be primarily used in connection therewith if the article is in effect the load being transported and the primary function of the article is to serve a purpose unrelated to the vehicle as such. For example, a construction derrick attached to a truck is not a taxable part or accessory inasmuch as the derrick is the load of the truck and its use is in connection with construction work at a