

§ 48.4161(b)-2

26 CFR Ch. I (4-1-01 Edition)

(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.

(c) *Liability for tax.* (1) The tax imposed by section 4161(b) is payable by the manufacturer, producer, or importer making the sale. For determining who is the manufacturer, producer, or importer, see § 48.0-2(a)(4).

[T.D. 7328, 39 FR 36586, Oct. 11, 1974, as amended by T.D. 8043, 50 FR 32014, Aug. 8, 1985]

§ 48.4161(b)-2 Meaning of terms.

(a) For purposes of the tax imposed by section 4161(b), and unless otherwise expressly indicated:

(1) *Bows.* The term “bows” includes all articles made of flexible materials, that are designed to be equipped with a string and used for the propelling of arrows in the sport of archery (target shooting), or in hunting or fishing.

(2) *Arrows.* The term “arrows” includes all articles designed or constructed to be propelled by a bow in the sport of archery (target shooting), or in hunting or fishing. The overall length of an arrow is to be measured from the point of the tip or arrow-head to the end of the arrow nock. In the case of arrows sold by the manufacturer without heads, tips, or nocks, the overall length is to include the length of the shaft plus the length of the nock and head or tip that is normally used with the particular type of arrow shaft.

(b) *Parts and accessories*—(1) *In general.* “Parts and accessories” for bows and arrows include all articles (other than fishing reels) suitable for inclusion in, or attachment to, a bow or arrow of the type described in section 4161(b)(1) and paragraph (a) of this section. Examples of parts and accessories for bows are bow handles, bow limbs, bow strings, bow string silencers, bow stabilizers, arrow rests, bow slings, bow sights, bow levels, bow tip protectors, brush buttons, camouflaged bow covers, and all other articles designed to be attached to or included in a bow to assist in aiming or propelling an arrow, or to protect the bow while in use. Ex-

ample of parts and accessories for arrows are arrow shafts, nocks, tips, heads, head adapters, and feathers.

(2) *General purpose materials and articles.* General purpose materials and articles that are not specifically designed to directly improve the performance or appearance of bows or arrows, or to protect them while in use, are not considered to be “parts and accessories” for bows or arrows, even though such materials may be intended, after further processing, to be included in or attached to bows or arrows. An example of a nontaxable article that is designed for use with a bow, but is neither attached to a bow, nor serves a purpose directly related to the efficient use of a bow, is a carrying case for a bow. Examples of nontaxable general purpose materials or articles are glues and cements, feathers before they are prepared for use with arrows, and bowstring thread before it is processed into bowstrings. Arrow-shaft material is considered to be a taxable part for an arrow, unless the manufacturer, producer, or importer can establish that the particular material is unsuitable for use in the manufacture of arrows that are subject to the tax imposed by section 4161(b)(1)(B). In addition, the term “parts and accessories” does not include articles in the nature of expendable supplies, even though such articles are designed to be applied to, or used with, bows or arrows. Examples of such supply materials are bowstring wax, and archery powder.

(c) *Quivers.* The term “quivers” includes all articles, of whatever material made, that are designed to contain, and to provide ready access to, taxable arrows during the time an archer is engaged in target shooting, hunting, or fishing. The term does not include any article designed solely for storing or transporting arrows during times when the arrows are not in use.

§ 48.4161(b)-3 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 considered a sale, and the regulations thereunder.