

## Internal Revenue Service, Treasury

## § 48.0-2

Section 48.4081-7 also issued under 26 U.S.C. 4081(e).

Section 48.4082-1 also issued under 26 U.S.C. 4082.

Section 48.4082-2 also issued under 26 U.S.C. 4082.

Section 48.4082-5 also issued under 26 U.S.C. 4082.

Section 48.4082-6 also issued under 26 U.S.C. 4082(d).

Section 48.4082-7 also issued under 26 U.S.C. 4082(d).

Section 48.4101-1 also issued under 26 U.S.C. 4101(a).

Section 48.4101-2 also issued under 26 U.S.C. 6071(a).

Section 48.4221-3(e) also issued under 26 U.S.C. 4221(a).

Section 48.6416(b)(2)-2(b) also issued under 26 U.S.C. 6416(b).

Section 48.6427-8 also issued under 26 U.S.C. 6427(m).

Section 48.6427-9 also issued under 26 U.S.C. 6427(m).

Section 48.6427-10 also issued under 26 U.S.C. 6427(m).

Section 48.6427-11 also issued under 26 U.S.C. 6427(m).

### Subpart A—Introduction

#### § 48.0-1 Introduction.

The regulations in this part 48 are designated “Manufacturers and Retailers Excise Tax Regulations.” The regulations relate to the excise taxes imposed by chapter 31 and 32 of the Internal Revenue Code. Chapter 31 (relating to retail taxes) imposes tax on certain luxury items, special fuels, fuel used in commercial transportation on inland waterways, and heavy trucks and trailers. Chapter 32 (relating to manufacturers taxes) imposes tax on gas guzzler automobiles, highway-type tires, taxable fuel, aviation fuel, coal, certain vaccines, and sporting goods. Although chapter 32 also imposes a tax on firearms, this tax is under the jurisdiction of the Bureau of Alcohol, Tobacco, and Firearms. See part 40 of this chapter for regulations relating to returns, payments, and deposits of taxes imposed by chapters 31 and 32 (other than the tax on firearms imposed by section 4181).

[T.D. 8442, 57 FR 48186, Oct. 22, 1992, as amended by T.D. 8659, 61 FR 10453, Mar. 14, 1996]

#### § 48.0-2 General definitions and attachment of tax.

(a) *Meaning of terms.* As used in the regulations in this part, unless otherwise expressly indicated:

(1) The terms defined in the provisions of law contained in the regulations in this part shall have the meanings so assigned to them.

(2) [Reserved]

(3) The term *calendar quarter* means a period of 3 calendar months ending on March 31, June 30, September 30, or December 31.

(4)(i) The term *manufacturer* includes any person who produces a taxable article from scrap, salvage, or junk material, or from new or raw material, by processing, manipulating, or changing the form of an article or by combining or assembling two or more articles. The term also includes a “producer” and an “importer”. An “importer” of a taxable article is any person who brings such an article into the United States from a source outside the United States, or who withdraws such an article from a customs bonded warehouse for sale or use in the United States. If the nominal importer of a taxable article is not its beneficial owner (for example, the nominal importer is a customs broker engaged by the beneficial owner), the beneficial owner is the “importer” of the article for purposes of chapter 32 and is liable for tax on his sale or use of the article in the United States. See section 4219 and the regulations thereunder for the circumstances under which sales by persons other than the manufacturer or importer are subject to the manufacturers excise tax.

(ii) Under certain circumstances, as where a person manufactures or produces a taxable article for another person who furnishes materials under an agreement whereby the person who furnished the materials retains title thereto and to the finished article, the person for whom the taxable article is manufactured or produced, and not the person who actually manufactures or produces it, will be considered the manufacturer.

(iii) A manufacturer who sells a taxable article in a knockdown condition is liable for the tax as a manufacturer. Whether the person who buys such