

255.0000 FOUNDRIES—Regulation 1530

See also Property Used in Manufacturing.

255.0020 **Carbon or Graphite.** Where scrap carbon or graphite is added to the charge in addition to the normal coke charge, and is used solely to add carbon to the iron and is not used as a fuel, the sale of the scrap carbon or graphite would be exempt from tax as a sale for resale. If, however, any portion of such scrap carbon or graphite does in fact oxidize or burn and, therefore, provide heat which aids the manufacturing process, that proportion would be considered as sold for consumption as in the case of the 55% of the coke considered used by Regulation 1530. 7/19/55; 9/16/87.