

(c) **Unstamped matches.**

All packages of white phosphorus matches subject to tax under this chapter that shall be found without stamps as herein provided shall be forfeited to the United States.

(d) **Matches exported.**

Any white phosphorus matches exported or attempted to be exported shall be confiscated to the United States and destroyed in such manner as may be prescribed by the Secretary, who shall have power to issue such regulations to customs officers as are necessary to the enforcement of this subsection.

(e) **Fraud.**

Every manufacturer of white phosphorus matches who defrauds or attempts to defraud the United States of the tax imposed by this chapter, or any part thereof, shall forfeit the factory and manufacturing apparatus used by him and all the white phosphorus matches and all raw material for the production of white phosphorus matches found in the factory and on the factory premises, or owned by him.

(f) **Offenses not specifically covered.**

If any manufacturer of white phosphorus matches, or any importer or exporter of matches, shall omit, neglect, or refuse to do or cause to be done any of the things required by law in carrying on or conducting his business, or shall do anything by this chapter prohibited, if there be no specific penalty or punishment imposed by any other provision of this chapter for the neglecting, omitting, or refusing to do, or for the doing or causing to be done, the thing required or prohibited, all the white phosphorus matches owned by him or in which he has any interest as owner shall be forfeited to the United States. (53 Stat. 287.)

DERIVATION

Act Apr. 9, 1912, ch. 75, §§ 4, 6, 7, 11, 13, 37 Stat. 82, 83.

§ 2658. **Recovery of penalties and forfeitures.**

All fines, penalties, and forfeitures imposed by this chapter may be recovered in any court of competent jurisdiction. (53 Stat. 287.)

DERIVATION

Act Apr. 9, 1912, ch. 75, § 14, 37 Stat. 83.

§ 2659. **Other laws applicable.**

(a) All the provisions and penalties of law governing the engraving, issuing, sale, affixing, cancellation, accountability, effacement, destruction, and forgery of stamps provided for internal revenue shall apply to stamps provided for by this chapter.

(b) All provisions and penalties of law relating to internal revenue so far as applicable, shall extend to and include and apply to the taxes imposed by this chapter and to the articles upon which and to the persons upon whom they are imposed. (53 Stat. 287.)

DERIVATION

Act Apr. 9, 1912, ch. 75, §§ 8, 16, 37 Stat. 82, 84.

§ 2660. **Regulations.**

For authority of the Commissioner, with the approval of the Secretary, to make all needful regulations for the carrying into effect of this chapter, see section 3791 (a) (1). (53 Stat. 287.)

Chapter 25.—FIREARMS

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SUBCHAPTER A.—PISTOLS AND REVOLVERS

§ 2700. **Tax—(a) Rate.**

There shall be levied, assessed, collected, and paid upon pistols and revolvers sold or leased by the manufacturer, producer, or importer, a tax equivalent to 11 per centum of the price for which so sold or leased.

(b) **Exemptions—(1) Sales for use of states, etc.**

Pistols and revolvers sold for the use of any State, Territory of the United States, or political subdivision thereof, or the District of Columbia, shall be exempt from the tax imposed by subsection (a).

(2) **Taxable under subchapter B.**

The tax imposed by subsection (a) shall not apply to any firearm on which the tax provided by section 2720 of this chapter has been paid.

(3) **Cross reference.**

For exemption from tax in case of exportation, see section 2705.

(c) **Computation in special cases.**

For computation of tax in case of retail sales by wholesalers and in case of colorable sales, see section 2704. (53 Stat. 288; Sept. 20, 1941, 12:15 p. m., E. S. T., ch. 412, title V, § 521 (a) (9), 55 Stat. 707; Feb. 25, 1944, 12:49 p. m., E. W. T., ch. 63, title III, § 307 (a) (2), 58 Stat. 64.)

DERIVATION

Subsecs. (a), (b) (1) from act Feb. 26, 1926, ch. 27, § 600, 44 Stat. 93.

Subsec. (b) (2) from act June 26, 1934, ch. 757, § 15, 48 Stat. 1240.

AMENDMENTS

1944—Subsec. (b) (1) amended by act Feb. 25, 1944, cited to text, which changed "the United States, any State, Territory, or possession of the United States," to read "any State, Territory of the United States,".

1941—Subsec. (a) amended by act Sept. 20, 1941, cited to text, which substituted "11 per centum" for "10 per centum".

EFFECTIVE DATE

Amendment of subsec. (b) (1) by act Feb. 25, 1944, cited to text, was made applicable by section 307 (b) (2) thereof which provided as follows: "Despite the provisions of section 301, the amendments made by this section shall apply as follows: '(2) The amendments of sections 2700 (b) (1), 3407, and 3442 (3) (insofar as such section relates to the articles enumerated in section 3404) of the Internal Revenue Code, shall be applicable to sales made on or after the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war. Such amendments shall not apply to deny an exemption otherwise applicable with respect to any article sold pursuant to a contract entered into prior to the effective date of the amendments, or to any agreement or change order supplemental to such contract bearing the same Government contract number.'"

The rates specified in act Sept. 20, 1941, cited to text, were made effective on, and applicable only with respect to the period after the date of enactment of that act, by section 521 (b) thereof.

SIMILAR PROVISIONS

1924—June 2, 1924, ch. 234, § 600, 43 Stat. 322.

TEMPORARY INCREASE IN RATES

Defense tax for 5-year period after June 30, 1940, which increased certain tax rates, and termination thereof by act Sept. 20, 1941, see note set out under section 1650 of this title.

TERMINATION OF HOSTILITIES

The termination of hostilities of World War II, for the purpose of determining the application of subsec. (b) (1) of this section, as amended by act Feb. 25, 1944, cited to text, was proclaimed at 12 o'clock noon of December 31, 1946, by Proc. No. 2714, set out as note under section 601 of Appendix to Title 50.

DEFINITION

Subsec. (b) (6) of act Feb. 25, 1944, § 307, cited to text, provided as follows: "(6) For the purposes of this subsection the term 'date of the termination of hostilities in the present war' means the date proclaimed by the President as the date of such termination, or the date specified in a concurrent resolution of the two houses of Congress as the date of such termination, whichever is the earlier."

EXEMPTIONS

Subsec. (c) of act Feb. 25, 1944, § 307, cited to text, as amended by act Nov. 8, 1945, 5:17 p. m., E. S. T., ch. 453, title III, § 303, 59 Stat. 576, provided as follows: "Notwithstanding the amendments made by this section, the Secretary of the Treasury may authorize exemption from the taxes imposed by Chapter 19, 29, or 30 of the Internal Revenue Code as to any particular articles or services, or class of articles or services, to be purchased for the exclusive use of the United States, if he determines that the imposition of such taxes with respect to such articles or services, or class of articles or services, will cause substantial burden or expense which can be avoided by granting tax exemption and that the full benefit of such exemption, if granted, will accrue to the United States."

§ 2701. Returns.

Every person liable for the tax imposed by section 2700 (a) shall make monthly returns under oath in duplicate to the collector for the district in which is located the principal place of business. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe. (53 Stat. 289.)

DERIVATION

Act Feb. 26, 1926, ch. 27, § 602, 44 Stat. 94.

SIMILAR PROVISIONS

1924—June 2, 1924, ch. 234, § 603, 43 Stat. 324.

1921—Nov. 23, 1921, ch. 136, § 903, 42 Stat. 293.

1919—Feb. 24, 1919, ch. 18, § 903, 40 Stat. 1123.

1917—Oct. 3, 1917, ch. 63, § 601, 40 Stat. 317.

§ 2702. Payment of tax—(a) Date of payment.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector for the district in which is located the principal place of business, at the time fixed in section 2701 for filing the return.

(b) Discretionary method of collection.

For discretionary method of collection, see section 2708.

(53 Stat. 289.)

DERIVATION

Act Feb. 26, 1926, ch. 27, § 602, 44 Stat. 94.

SIMILAR PROVISIONS

See note to section 2701 of this title.

§ 2703. Erroneous payments—(a) In general.

In the case of any overpayment or overcollection of the tax imposed by section 2700, the person making such overpayment or overcollection may take credit therefor against taxes due upon any monthly return, and shall make refund of any excessive amount collected by him upon proper application by the person entitled thereto.

(b) Exports.

For refund of tax on pistols and revolvers exported, see section 2705.

(53 Stat. 289.)

DERIVATION

Act Feb. 26, 1926, ch. 27, § 1120, 44 Stat. 121.

SIMILAR PROVISIONS

1924—June 2, 1924, ch. 234, § 1023, 43 Stat. 347.

1921—Nov. 23, 1921, ch. 136, § 1304, 42 Stat. 309.

1919—Feb. 24, 1919, ch. 18, § 1310, 40 Stat. 1143.

§ 2704. Computation of tax in special cases—(a) Retail sales by wholesalers.

If any manufacturer, producer, or importer of pistols or revolvers customarily sells such articles both at wholesale and at retail, the tax in the case of any articles sold by him at retail shall be computed on the price for which like articles are sold by him at wholesale.

(b) Colorable sales and leases—(1) To affiliated corporations.

If any corporation, which manufactures, produces, or imports, pistols or revolvers, sells or leases such articles to a corporation affiliated with it within the meaning of this paragraph, at less than the fair market price obtainable therefor, the tax thereon shall be computed on the basis of the price at which such articles are sold or leased by the corporation with which it is affiliated. For the purpose of this paragraph, two or more domestic corporations shall be deemed to be affiliated (1) if one corporation owns at least 95 per centum of the stock of the other or others, or (2) if at least 95 per centum of the stock of two or more corporations is owned by the same interests. As used in this paragraph, the term "stock" does not include nonvoting stock which is limited and preferred as to dividends.

(2) To others.

If any person who manufactures, produces, or imports pistols or revolvers, sells or leases such articles

whether through any agreement, arrangement, or understanding, or otherwise, at less than the fair market price obtainable therefor, either (1) in such manner as directly or indirectly to benefit such person or any person directly or indirectly interested in the business of such person, or (2) with intent to cause such benefit, the amount for which such articles are sold or leased shall be taken to be the amount which would have been received from the sale or lease of such articles if sold or leased at the fair market price. (53 Stat. 289.)

DERIVATION

Subsec. (a) from act Feb. 26, 1926, ch. 27, § 600, 44 Stat. 93.

Subsec. (b) (1) from act Feb. 26, 1926, ch. 27, §§ 240 (d), 601 (a), 44 Stat. 46, 94.

Subsec. (b) (2) from act Feb. 26, 1926, ch. 27, § 601 (b), 44 Stat. 94.

SIMILAR PROVISIONS

1924—June 2, 1924, ch. 234, § 601, 43 Stat. 323.

1921—Nov. 23, 1921, ch. 136, § 901, 42 Stat. 292.

1919—Feb. 24, 1919, ch. 18, § 901, 40 Stat. 1123.

§ 2705. Exportation.

Under such rules and regulations as the Commissioner with the approval of the Secretary may prescribe, the tax imposed under section 2700 (a) shall not apply in respect of articles sold or leased for export or for shipment to a possession of the United States and in due course so exported or shipped. Under such rules and regulations the amount of any internal revenue tax erroneously or illegally collected in respect of such articles so exported or shipped may be refunded to the exporter or shipper of the articles, instead of to the manufacturer, if the manufacturer waives any claim for the amount so to be refunded. (53 Stat. 289.)

DERIVATION

Act Feb. 26, 1926, ch. 27, § 1121, 44 Stat. 121.

SIMILAR PROVISIONS

1924—June 2, 1924, ch. 234, § 1024, 43 Stat. 348.

1921—Nov. 23, 1921, ch. 136, § 1305, 42 Stat. 310.

1919—Feb. 24, 1919, ch. 18, § 1310, 40 Stat. 1143.

§ 2706. Addition to tax in case of nonpayment.

If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time when the tax became due until paid. (53 Stat. 290.)

DERIVATION

Act Feb. 26, 1926, ch. 27, § 602, 44 Stat. 94.

SIMILAR PROVISIONS

See note to section 2701 of this title.

§ 2707. Penalties.

(a) Any person who willfully fails to pay, collect, or truthfully account for and pay over the tax imposed by section 2700 (a), or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subsection for any offense for which a penalty may be assessed under authority of section 3612.

(b) Any person required under this subchapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this subchapter who willfully fails to pay such tax, make such returns, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(c) Any person required under this subchapter to collect, account for and pay over any tax imposed by this subchapter, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this subchapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(d) The term "person" as used in this section includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs. (53 Stat. 290.)

DERIVATION

Act Feb. 26, 1926, ch. 27, § 1114 (a), (b), (d), (f), 44 Stat. 116, 117.

SIMILAR PROVISIONS

1924—June 2, 1924, ch. 234, § 1017, 43 Stat. 343.

1921—Nov. 23, 1921, ch. 136, § 253, 42 Stat. 268.

1919—Feb. 24, 1919, ch. 18, § 253, 40 Stat. 1085.

1916—Sept. 8, 1916, ch. 463, §§ 14, 18, 39 Stat. 772, 775, as section 18 was amended by act Oct. 3, 1917, ch. 63, § 1209, 40 Stat. 336.

1914—Oct. 22, 1914, ch. 331, § 23, 38 Stat. 764.

1913—Oct. 3, 1913, ch. 16, § II, F, G, 38 Stat. 171, 177.

§ 2708. Discretionary method allowed Commissioner for collecting tax.

Whether or not the method of collecting the tax imposed by section 2700 (a) is specifically provided in this subchapter, such tax may, under regulations prescribed by the Commissioner, with the approval of the Secretary, be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in securing a complete and prompt collection of the tax. All administrative and penalty provisions of subchapters A, B, and C of chapter 11, insofar as applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be collected in such manner. (53 Stat. 290.)

DERIVATION

Act Feb. 26, 1926, ch. 27, § 1119, 44 Stat. 120.

SIMILAR PROVISIONS

1924—June 2, 1924, ch. 234, § 1022, 43 Stat. 347

1921—Nov. 23, 1921, ch. 136, § 1301, 42 Stat. 308.

1919—Feb. 24, 1919, ch. 18, § 1307, 40 Stat. 1143.

1917—Oct. 3, 1917, ch. 63, § 1006, 40 Stat. 326.

§ 2709. Records, statements, and returns.

Every person liable to any tax imposed by this subchapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe. (53 Stat. 290.)

DERIVATION

Act Feb. 26, 1926, ch. 27, § 1102 (a), 44 Stat. 112.

SIMILAR PROVISIONS

1924—June 2, 1924, ch. 234, § 1002 (a), 43 Stat. 339.

1921—Nov. 23, 1921, ch. 136, § 1300, 42 Stat. 308.

1919—Feb. 24, 1919, ch. 18, § 1305, 40 Stat. 1142.

§ 2710. Rules and regulations.

For authority of the Commissioner, with the approval of the Secretary, to prescribe and publish all needful rules and regulations for the enforcement of this chapter, see section 3791 (a) (1).

(53 Stat. 291.)

§ 2711. Other laws applicable.

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this subchapter. (53 Stat. 291.)

DERIVATION

Act Feb. 26, 1926, ch. 27, § 1100, 44 Stat. 111.

SIMILAR PROVISIONS

1924—June 2, 1924, ch. 234, § 1000, 43 Stat. 339.

1921—Nov. 23, 1921, ch. 136, § 1300, 42 Stat. 308.

1919—Feb. 24, 1919, ch. 18, § 1305, 40 Stat. 1142.

1917—Oct. 3, 1917, ch. 63, § 1001, 40 Stat. 325.

1916—Sept. 8, 1916, ch. 463, §§ 22, 211, 409, 39 Stat. 776, 780, 782.

1913—Oct. 3, 1913, ch. 16, § II, L, 38 Stat. 179.

1898—June 13, 1898, ch. 448, § 31, 30 Stat. 448.

§ 2712. Effective date of subchapter.

This subchapter shall take effect on the first day of that calendar month occurring next after the enactment of this title. (53 Stat. 291.)

§ 2713. Cross references.

For general provisions relating to stamps, information and returns, assessment, collection, and refund, see chapters 28 and 34 to 37, inclusive.

(53 Stat. 291.)

SUBCHAPTER B.—MACHINE GUNS AND SHORT-BARRELLED FIREARMS**§ 2720. Tax—(a) Rate.**

There shall be levied, collected, and paid upon firearms transferred in the continental United States a tax at the rate of \$200 for each firearm: *Provided*, That the transfer tax on any gun with two attached barrels, twelve inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, or any gun designed to be held in one hand when fired and having a barrel twelve inches or more in length from which only a single discharge can be made without manual reloading, shall be at the rate of \$1. The tax imposed by this section shall be in addition to any import duty imposed on such firearm.

(b) By whom paid.

Such tax shall be paid by the transferor.

(c) How paid—(1) Stamps.

Payment of the tax herein provided shall be represented by appropriate stamps to be provided by the Commissioner, with the approval of the Secretary.

(2) Cross reference.

For assessment in case of omitted taxes payable by stamp, see sections 3311 and 3640.

(d) Registration and special tax.

For requirements as to registration and special tax, see part VIII of subchapter A of chapter 27.

(53 Stat. 291; Aug. 11, 1945, ch. 364, § 1, 59 Stat. 531.)

DERIVATION

Act June 26, 1934, ch. 757, § 3 (a), 48 Stat. 1237, as amended by act June 16, 1938, ch. 471, § 2, 52 Stat. 756.

AMENDMENTS

1945—Subsec. (a) amended by act Aug. 11, 1945, cited to text, which inserted “, or any gun designed * * * without manual reloading.”.

EFFECTIVE DATE

Subsec. (a) of section 3 of act Aug. 11, 1945, cited to text, provided: “The amendment made by the first section of this Act [subsec. (a) of this section] shall apply with respect to any transfer within the scope thereof made on or after July 1, 1945.”

§ 2721. Exemptions—(a) Transfers exempt.

This subchapter and Part VIII of subchapter A of chapter 27 shall not apply to the transfer of firearms (1) to the United States Government, any State, Territory, or possession of the United States, or to any political subdivision thereof, or to the District of Columbia; (2) to any peace officer or any Federal officer designated by regulations of the Commissioner; (3) to the transfer of any firearm which is unserviceable and which is transferred as a curiosity or ornament.

(b) Notice of exemption.

If the transfer of a firearm is exempted as provided in subsection (a), the person transferring such firearm shall notify the Commissioner of the name and address of the applicant, the number or other mark identifying such firearm, and the date of its transfer, and shall file with the Commissioner such documents in proof thereof as the Commissioner may by regulations prescribe.

(c) Other taxes.

For exemption from the tax on pistols and revolvers, see section 2700 (b) (2), and for exemption from the manufacturer's sales tax on firearms, see section 3407 of chapter 29.

(53 Stat. 291.)

DERIVATION

Act June 26, 1934, ch. 757, §§ 4 (e), 13, 48 Stat. 1238, 1240.

§ 2722. Stamps—(a) Affixing.

The stamps provided for in section 2720 (c) (1) shall be affixed to the order for such firearm, hereinafter provided for.

(b) Other laws applicable.

For provisions relating to the engraving, issuance, sale, accountability, cancellation, and distribution of tax-paid stamps, see section 2731.

(53 Stat. 292.)

DERIVATION

Act June 26, 1934, ch. 757, § 3 (a), 48 Stat. 1237.

§ 2723. Order forms—(a) General requirements.

It shall be unlawful for any person to transfer a firearm except in pursuance of a written order from the person seeking to obtain such article, on an application form issued in blank in duplicate for that purpose by the Commissioner. Such order shall identify the applicant by such means of identification as may be prescribed by regulations under this subchapter and Part VIII of subchapter A of chapter 27: *Provided*, That, if the applicant is an individual, such identification shall include fingerprints and a photograph thereof.

(b) Contents of order form.

Every person so transferring a firearm shall set forth in each copy of such order the manufacturer's number or other mark identifying such firearm, and shall forward a copy of such order to the Commissioner. The original thereof with stamps affixed, shall be returned to the applicant.

(c) Prior transfers.

No person shall transfer a firearm which has previously been transferred on or after July 26, 1934, unless such person, in addition to complying with subsection (b), transfers therewith the stamp-affixed order provided for in this section for each such prior transfer, in compliance with such regulations as may be prescribed under this subchapter for proof of payment of all taxes on such firearms.

(d) Exemption in case of registered importers, manufacturers, and dealers.

Importers, manufacturers, and dealers who have registered and paid the tax as provided for in Part VIII of subchapter A of chapter 27 shall not be required to conform to the provisions of this section with respect to transactions in firearms with dealers or manufacturers if such dealers or manufacturers have registered and have paid such tax, but shall keep such records and make such reports regarding such transactions as may be prescribed by regulations under this subchapter and Part VIII of subchapter A of chapter 27.

(e) Supply.

The Commissioner, with the approval of the Secretary, shall cause suitable forms to be prepared for the purposes of subsection (a), and shall cause the same to be distributed to collectors of internal revenue. (53 Stat. 292.)

DERIVATION

Act June 26, 1934, ch. 757, § 4 (a)–(d), (f), 43 Stat. 1238.

§ 2724. Books, records, and returns.

Importers, manufacturers, and dealers shall keep such books and records and render such returns in relation to the transactions in firearms specified in this subchapter and Part VIII of subchapter A of chapter 27 as the Commissioner, with the approval of the Secretary, may by regulations require. (53 Stat. 292.)

DERIVATION

Act June 26, 1934, ch. 757, § 9, 48 Stat. 1239.

§ 2725. Identification of firearms.

Each manufacturer and importer of a firearm shall identify it with a number or other identification mark approved by the Commissioner, such number or mark to be stamped or otherwise placed thereon in a manner approved by the Commissioner. (53 Stat. 292.)

DERIVATION

Act June 26, 1934, ch. 757, § 8 (a), 48 Stat. 1239.

§ 2726. Unlawful acts—(a) Possessing firearms unlawfully transferred.

It shall be unlawful for any person to receive or possess any firearm which has at any time been transferred in violation of sections 2720, 2721 (b), 2722, 2723, 2727, and 2731 of this subchapter.

(b) Removing or changing identification marks.

It shall be unlawful for anyone to obliterate, remove, change, or alter the number or other identification mark required by section 2725. Whenever on trial for a violation of this subsection the defendant is shown to have or to have had possession of any firearm upon which such number or mark shall have been obliterated, removed, changed, or altered, such possession shall be deemed sufficient evidence to authorize conviction, unless the defendant explains such possession to the satisfaction of the jury.

(c) Importing firearms illegally.

It shall be unlawful (1) fraudulently or knowingly to import or bring any firearm into the United States or any territory under its control or jurisdiction (including the Philippine Islands), in violation of the provisions of this subchapter and Part VIII of subchapter A of chapter 27; or (2) knowingly to assist in so doing; or (3) to receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of any such firearm after being imported or brought in, knowing the same to have been imported or brought in contrary to law. Whenever on trial for a violation of this section the defendant is shown to have or to have had possession of such firearm, such possession shall be deemed sufficient evidence to authorize conviction unless the defendant explains such possession to the satisfaction of the jury. (53 Stat. 292.)

DERIVATION

Act June 26, 1934, ch. 757, §§ 6, 8 (b), 10 (b), 48 Stat. 1238, 1289.

PHILIPPINE INDEPENDENCE

Proc. No. 2695, eff. July 4, 1946, 11 F. R. 7517, 60 Stat. 1352, issued pursuant to section 1240 of Title 48, Territories and Insular Possessions, recognized the independence of the Philippines as of July 4, 1946. For text of Proc. No. 2695, see note under said section 1240 of Title 48.

§ 2727. Exportation.

Under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe, and upon proof of the exportation of any firearm to any foreign country (whether exported as part of another article or not with respect to which the transfer tax under section 2720 has been paid by the manufacturer, the Commissioner shall refund to the manufacturer the amount of the tax so paid, or, if the manufacturer waives all claim for the

amount to be refunded, the refund shall be made to the exporter. (53 Stat. 293.)

DERIVATION

Act June 26, 1934, ch. 757, § 3 (c), 48 Stat. 1237.

§ 2728. Importation.

No firearm shall be imported or brought into the United States or any territory under its control or jurisdiction (including the Philippine Islands), except that, under regulations prescribed by the Secretary, any firearm may be so imported or brought in when (1) the purpose thereof is shown to be lawful and (2) such firearm is unique or of a type which cannot be obtained within the United States or such territory. (53 Stat. 293.)

DERIVATION

Act June 26, 1934, ch. 757, § 10 (a), 48 Stat. 1239.

PHILIPPINE INDEPENDENCE

Proc. No. 2695, eff. July 4, 1946, 11 F. R. 7517, 60 Stat. 1352, issued pursuant to section 1240 of Title 48, Territories and Insular Possessions, recognized the independence of the Philippines as of July 4, 1946. For text of Proc. No. 2695, see note under said section 1240 of Title 48.

§ 2729. Penalties.

Any person who violates or fails to comply with any of the requirements of this subchapter and Part VIII of subchapter A of chapter 27 shall, upon conviction, be fined not more than \$2,000 or be imprisoned for not more than five years, or both, in the discretion of the court. (53 Stat. 293.)

DERIVATION

Act June 26, 1934, ch. 757, § 14, 48 Stat. 1240.

§ 2730. Forfeitures—(a) Laws applicable.

Any firearm which has at any time been transferred in violation of the provisions of this subchapter and Part VIII of subchapter A of chapter 27 shall be subject to seizure and forfeiture, and (except as provided in subsection (b)) all the provisions of internal-revenue laws relating to searches, seizures, and forfeiture of unstamped articles are extended to and made to apply to the articles taxed under this subchapter, and the persons to whom this subchapter and Part VIII of subchapter A of chapter 27 applies.

(b) Disposal.

In the case of the forfeiture of any firearm by reason of a violation of this subchapter and Part VIII of subchapter A of chapter 27: No notice of public sale shall be required; no such firearm shall be sold at public sale; if such firearm is in the possession of any officer of the United States except the Secretary, such officer shall deliver the firearm to the Secretary; and the Secretary may order such firearm destroyed or may sell such firearm to any State, Territory, or possession (including the Philippine Islands), or political subdivision thereof, or the District of Columbia, or retain it for the use of the Treasury Department or transfer it without charge to any Executive department or independent establishment of the Government for use by it. (53 Stat. 293.)

DERIVATION

Act June 26, 1934, ch. 757, § 7, 48 Stat. 1233.

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PHILIPPINE INDEPENDENCE

Proc. No. 2695, eff. July 4, 1946, 11 F. R. 7517, 60 Stat. 1352, issued pursuant to section 1240 of Title 48, Territories and Insular Possessions, recognized the independence of the Philippines as of July 4, 1946. For text of Proc. No. 2695, see note under said section 1240 of Title 48.

CROSS REFERENCES

Vessels, vehicles, and aircrafts forfeited, see section 781 of Title 49, Transportation.

§ 2731. Other laws applicable.

All provisions of law (including those relating to special taxes, to the assessment, collection, remission, and refund of internal revenue taxes, to the engraving, issuance, sale, accountability, cancelation, and distribution of tax-paid stamps provided for in the internal-revenue laws, and to penalties) applicable with respect to the taxes imposed by sections 2550 of subchapter A of chapter 23 and 3220 of subchapter A of chapter 27, and all other provisions of the internal-revenue laws shall, insofar as not inconsistent with the provisions of this subchapter and Part VIII of subchapter A of chapter 27, be applicable with respect to the taxes imposed by section 2720 (a) of subchapter B of this chapter and section 3260 of subchapter A of chapter 27. (53 Stat. 294.)

DERIVATION

Act June 26, 1934, ch. 757, § 3 (b), 48 Stat. 1237.

§ 2732. Regulations.

The Commissioner, with the approval of the Secretary, shall prescribe such rules and regulations as may be necessary for carrying the provisions of this subchapter and Part VIII of subchapter A of chapter 27 into effect. (53 Stat. 294.)

DERIVATION

Act June 26, 1934, ch. 757, § 12, 48 Stat. 1240.

§ 2733. Definitions.

That for the purposes of this subchapter and Part VIII of subchapter A of chapter 27—

(a) Firearm.

The term "firearm" means a shotgun or rifle having a barrel of less than eighteen inches in length, or any other weapon, except a pistol or revolver, from which a shot is discharged by an explosive if such weapon is capable of being concealed on the person, or a machine gun, and includes a muffler or silencer for any firearm whether or not such firearm is included within the foregoing definition, but does not include any rifle which is within the foregoing provisions solely by reason of the length of its barrel if the caliber of such rifle is .22 or smaller and if its barrel is sixteen inches or more in length.

(b) Machine gun.

The term "machine gun" means any weapon which shoots, or is designed to shoot, automatically or semi-automatically, more than one shot, without manual reloading, by a single function of the trigger.

(c) Continental United States.

The term "continental United States" means the States of the United States and the District of Columbia.

(d) Importer.

The term "importer" means any person who imports or brings firearms into the continental United States for sale.

(e) Manufacturer.

The term "manufacturer" means any person who is engaged within the continental United States in the manufacture of firearms, or who otherwise produces therein any firearm for sale or disposition.

(f) Dealer.

The term "dealer" means any person not a manufacturer or importer engaged within the continental United States in the business of selling firearms. The term "dealer" shall include wholesalers, pawnbrokers, and dealers in used firearms.

(g) Interstate commerce.

The term "interstate commerce" means transportation from any State or Territory or District, or any insular possession of the United States (including the Philippine Islands), to any other State or to the District of Columbia.

(h) To transfer or transferred.

The term "to transfer" or "transferred" shall include to sell, assign, pledge, lease, loan, give away, or otherwise dispose of.

(i) Person.

The term "person" includes a partnership, company, association, or corporation, as well as a natural person. (53 Stat. 294.)

DERIVATION

Act June 26, 1934, ch. 757, § 1 (a)-(h), (k), 48 Stat. 1236.

PHILIPPINE INDEPENDENCE

Proc. No. 2695, eff. July 4, 1946, 11 F. R. 7517, 60 Stat. 1352, issued pursuant to section 1240 of Title 48, Territories and Insular Possessions, recognized the independence of the Philippines as of July 4, 1946. For text of Proc. No. 2695, see note under said section 1240 of Title 48.

Chapter 26.—LIQUOR

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