

**THE NATIONAL FIREARMS ACT**

**TITLE 26, UNITED STATES CODE, CHAPTER 53  
INTERNAL REVENUE CODE**

**CHAPTER 53 - MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER  
FIREARMS**

**SUBCHAPTER**

- A. Taxes.
- B. General provisions and exemptions.
- C. Prohibited acts.
- D. Penalties and forfeitures.

**SUBCHAPTER A - TAXES**

**PART**

- I. Special (occupational) taxes.
- II. Tax on transferring firearms.
- III. Tax on making firearms.

**PART I - SPECIAL (OCCUPATIONAL) TAXES**

**SEC.**

- 5801. Imposition of tax.
- 5802. Registration of importers, manufacturers, and dealers.

**§ 5801. Imposition of tax**

**(a) General rule.** - On first engaging in business and thereafter on or before July 1 of each year, every importer, manufacturer, and dealer in firearms shall pay a special (occupational) tax for each place of business at the following rates:

- (1) Importers and manufacturers: \$1,000 a year or fraction thereof.
- (2) Dealers: \$500 a year or fraction thereof.

**(b) Reduced rates of tax for small importers and manufacturers. -**

(1) **In general.** - Paragraph (1) of subsection (a) shall be applied by substituting "\$500" for "\$1,000" with respect to any taxpayer the gross receipts of which (for the most recent taxable year ending before the 1st day of the taxable period to which the tax imposed by subsection (a) relates) are less than \$500,000.

(2) **Controlled group rules.** - All persons treated as 1 taxpayer under section 5061(e)(3) shall be treated as 1 taxpayer for purposes of paragraph (1).

(3) **Certain rules to apply.** - For purposes of paragraph (1), rules similar to the rules of subparagraphs (B) and (C) of section 448(c)(3) shall apply.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1227, and amended Pub.L. 180 - 203, Title X, § 10512 (g)(1), Dec. 22, 1987, 101 Stat. 1330 - 449.)

**§ 5802. Registration of importers, manufacturers, and dealers**

On first engaging in business and thereafter on or before the first day of July of each year, each importer, manufacturer, and dealer in firearms shall register with

the Secretary in each internal revenue district in which such business is to be carried on, his name, including any trade name, and the address of each location in the district where he will conduct such business. An individual required to register under this section shall include a photograph and fingerprints of the individual with the initial application. Where there is a change during the taxable year in the location of, or the trade name used in, such business, the importer, manufacturer, or dealer shall file an application with the Secretary to amend his registration. Firearms operations of an importer, manufacturer, or dealer may not be commenced at the new location or under a new trade name prior to approval by the Secretary of the application.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1227, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub.L. 103-322, Title XI, § 110301(b), Sept. 13, 1994, 108 Stat. 2012.)

## **PART II - TAX ON TRANSFERRING FIREARMS**

### **SEC.**

5811. Transfer tax.

5812. Transfers.

### **§ 5811. Transfer tax**

(a) **Rate.** - There shall be levied, collected, and paid on firearms transferred a tax at the rate of \$200 for each firearm transferred, except, the transfer tax on any firearm classified as any other weapon under section 5845(e) shall be at the rate of \$5 for each such firearm transferred.

(b) **By whom paid.** - The tax imposed by subsection (a) of this section shall be paid by the transferor.

(c) **Payment.** - The tax imposed by subsection (a) of this section shall be payable by the appropriate stamps prescribed for payment by the Secretary.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1228, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

### **§ 5812. Transfers**

(a) **Application.** - A firearm shall not be transferred unless (1) the transferor of the firearm has filed with the Secretary a written application, in duplicate, for the transfer and registration of the firearm to the transferee on the application form prescribed by the Secretary; (2) any tax payable on the transfer is paid as evidenced by the proper stamp affixed to the original application form; (3) the transferee is identified in the application form in such manner as the Secretary may by regulations prescribe, except that, if such person is an individual, the identification must include his fingerprints and his photograph; (4) the transferor of the firearm is identified in the application form in such manner as the Secretary may by regulations prescribe; (5) the firearm is identified in the application form in such manner as the Secretary may by regulations prescribe; and (6) the application form shows that the Secretary has approved the transfer and the registration of the firearm to the transferee. Applications shall be denied if the transfer, receipt, or possession of the firearm would place the transferee in violation of law.

(b) **Transfer of possession.** - The transferee of a firearm shall not take possession of the firearm unless the Secretary has approved the transfer and registration of the firearm to the transferee as required by subsection (a) of this section.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1228, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

### PART III - TAX ON MAKING FIREARMS

#### SEC.

5821. Making tax.  
5822. Making.

#### § 5821. Making tax

(a) **Rate.** - There shall be levied, collected, and paid upon the making of a firearm a tax at the rate of \$200 for each firearm made.

(b) **By whom paid.** - The tax imposed by subsection (a) of this section shall be paid by the person making the firearm.

(c) **Payment.** - The tax imposed by subsection (a) of this section shall be payable by the stamp prescribed for payment by the Secretary.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1228, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### § 5822. Making

No person shall make a firearm unless he has (a) filed with the Secretary a written application, in duplicate, to make and register the firearm on the form prescribed by the Secretary; (b) paid any tax payable on the making and such payment is evidenced by the proper stamp affixed to the original application form; (c) identified the firearm to be made in the application form in such manner as the Secretary may by regulations prescribe; (d) identified himself in the application form in such manner as the Secretary may by regulations prescribe, except that, if such person is an individual, the identification must include his fingerprints and his photograph; and (e) obtained the approval of the Secretary to make and register the firearm and the application form shows such approval. Applications shall be denied if the making or possession of the firearm would place the person making the firearm in violation of law.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1228, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

### SUBCHAPTER B - GENERAL PROVISIONS AND EXEMPTIONS

#### PART

I. General provisions.  
II. Exemptions.

#### PART I - GENERAL PROVISIONS

#### SEC.

5841. Registration of firearms.  
5842. Identification of firearms.  
5843. Records and returns.  
5844. Importation.  
5845. Definitions.  
5846. Other laws applicable.  
5847. Effect on other laws.  
5848. Restrictive use of information.  
5849. Citation of chapter.

#### § 5841. Registration of firearms

**(a) Central registry.** - The Secretary shall maintain a central registry of all firearms in the United States which are not in the possession or under the control of the United States. This registry shall be known as the National Firearms Registration and Transfer Record. The registry shall include -

- (1) identification of the firearm;
- (2) date of registration; and
- (3) identification and address of person entitled to possession of the firearm.

**(b) By whom registered.** - Each manufacturer, importer, and maker shall register each firearm he manufactures, imports, or makes. Each firearm transferred shall be registered to the transferee by the transferor.

**(c) How registered.** - Each manufacturer shall notify the Secretary of the manufacture of a firearm in such manner as may by regulations be prescribed and such notification shall effect the registration of the firearm required by this section. Each importer, maker, and transferor of a firearm shall, prior to importing, making, or transferring a firearm, obtain authorization in such manner as required by this chapter or regulations issued thereunder to import, make, or transfer the firearm, and such authorization shall effect the registration of the firearm required by this section.

**(d) Firearms registered on effective date of this act.** - A person shown as possessing a firearm by the records maintained by the Secretary pursuant to the National Firearms Act in force on the day immediately prior to the effective date of the National Firearms Act of 1968 shall be considered to have registered under this section the firearms in his possession which are disclosed by that record as being in his possession.

**(e) Proof of registration.** - A person possessing a firearm registered as required by this section shall retain proof of registration which shall be made available to the Secretary upon request.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1229, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### **§ 5842. Identification of firearms**

**(a) Identification of firearms other than destructive devices.** - Each manufacturer and importer and anyone making a firearm shall identify each firearm, other than a destructive device, manufactured, imported, or made by a serial number which may not be readily removed, obliterated, or altered, the name of the manufacturer, importer, or maker, and such other identification as the Secretary may by regulations prescribe.

**(b) Firearms without serial number.** - Any person who possesses a firearm, other than a destructive device, which does not bear the serial number and other information required by subsection (a) of this section shall identify the firearm with a serial number assigned by the Secretary and any other information the Secretary may by regulations prescribe.

**(c) Identification of destructive device.** - Any firearm classified as a destructive device shall be identified in such manner as the Secretary may by regulations prescribe.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1230, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### **§ 5843. Records and returns**

Importers, manufacturers, and dealers shall keep such records of, and render such returns in relation to, the importation, manufacture, making, receipt, and sale, or other disposition, of firearms as the Secretary may by regulations prescribe.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1230, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### § 5844. Importation

No firearm shall be imported or brought into the United States or any territory under its control or jurisdiction unless the importer establishes, under regulations as may be prescribed by the Secretary, that the firearm to be imported or brought in is -

(1) being imported or brought in for the use of the United States or any department, independent establishment, or agency thereof or any State or possession or any political subdivision thereof; or

(2) being imported or brought in for scientific or research purposes; or

(3) being imported or brought in solely for testing or use as a model by a registered manufacturer or solely for use as a sample by a registered importer or registered dealer;

except that, the Secretary may permit the conditional importation or bringing in of a firearm for examination and testing in connection with classifying the firearm.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1230, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### § 5845. Definitions

For the purpose of this chapter -

(a) **Firearm.** - The term "**firearm**" means (1) a shotgun having a barrel or barrels of less than 18 inches in length; (2) a weapon made from a shotgun if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 18 inches in length; (3) a rifle having a barrel or barrels of less than 16 inches in length; (4) a weapon made from a rifle if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 16 inches in length; (5) any other weapon, as defined in subsection (e); (6) a machinegun; (7) any silencer (as defined in section 921 of title 18, United States Code); and (8) a destructive device. The term "**firearm**" shall not include an antique firearm or any device (other than a machinegun or destructive device) which, although designed as a weapon, the Secretary finds by reason of the date of its manufacture, value, design, and other characteristics is primarily a collector's item and is not likely to be used as a weapon.

(b) **Machinegun.** - The term "**machinegun**" means any weapon which shoots, is designed to shoot, or can be readily restored to shoot, automatically more than one shot, without manual reloading, by a single function of the trigger. The term shall also include the frame or receiver of any such weapon, any part designed and intended solely and exclusively, or combination of parts designed and intended, for use in converting a weapon into a machinegun, and any combination of parts from which a machinegun can be assembled if such parts are in the possession or under the control of a person.

(c) **Rifle.** - The term "**rifle**" means a weapon designed or redesigned, made or remade, and intended to be fired from the shoulder and designed or redesigned and made or remade to use the energy of the explosive in a fixed cartridge to fire only a single projectile through a rifled bore for each single pull of the trigger, and shall include any such weapon which may be readily restored to fire a fixed

cartridge.

(d) **Shotgun.** - The term "**shotgun**" means a weapon designed or redesigned, made or remade, and intended to be fired from the shoulder and designed or redesigned and made or remade to use the energy of the explosive in a fixed shotgun shell to fire through a smooth bore either a number of projectiles (ball shot) or a single projectile for each pull of the trigger, and shall include any such weapon which may be readily restored to fire a fixed shotgun shell.

(e) **Any other weapon.** - The term "**any other weapon**" means any weapon or device capable of being concealed on the person from which a shot can be discharged through the energy of an explosive, a pistol or revolver having a barrel with a smooth bore designed or redesigned to fire a fixed shotgun shell, weapons with combination shotgun and rifle barrels 12 inches or more, less than 18 inches in length, from which only a single discharge can be made from either barrel without manual reloading, and shall include any such weapon which may be readily restored to fire. Such term shall not include a pistol or a revolver having a rifled bore, or rifled bores, or weapons designed, made, or intended to be fired from the shoulder and not capable of firing fixed ammunition.

(f) **Destructive device.** - The term "**destructive device**" means (1) any explosive, incendiary, or poison gas (A) bomb, (B) grenade, (C) rocket having a propellant charge of more than four ounces, (D) missile having an explosive or incendiary charge of more than one-quarter ounce, (E) mine, or (F) similar device; (2) any type of weapon by whatever name known which will, or which may be readily converted to, expel a projectile by the action of an explosive or other propellant, the barrel or barrels of which have a bore of more than one-half inch in diameter, except a shotgun or shotgun shell which the Secretary finds is generally recognized as particularly suitable for sporting purposes; and (3) any combination of parts either designed or intended for use in converting any device into a destructive device as defined in subparagraphs (1) and (2) and from which a destructive device may be readily assembled. The term "**destructive device**" shall not include any device which is neither designed nor redesigned for use as a weapon; any device, although originally designed for use as a weapon, which is redesigned for use as a signaling, pyrotechnic, line throwing, safety, or similar device; surplus ordnance sold, loaned, or given by the Secretary of the Army pursuant to the provisions of section 4684(2), 4685, or 4686 of title 10 of the United States Code; or any other device which the Secretary finds is not likely to be used as a weapon, or is an antique or is a rifle which the owner intends to use solely for sporting purposes.

(g) **Antique firearm.** - The term "**antique firearm**" means any firearm not designed or redesigned for using rim fire or conventional center fire ignition with fixed ammunition and manufactured in or before 1898 (including any matchlock, flintlock, percussion cap, or similar type of ignition system or replica thereof, whether actually manufactured before or after the year 1898) and also any firearm using fixed ammunition manufactured in or before 1898, for which ammunition is no longer manufactured in the United States and is not readily available in the ordinary channels of commercial trade.

(h) **Unserviceable firearm.** - The term "**unserviceable firearm**" means a firearm which is incapable of discharging a shot by means of an explosive and incapable of being readily restored to a firing condition.

(i) **Make.** - The term "**make**", and the various derivatives of such word, shall include manufacturing (other than by one qualified to engage in such business under this chapter), putting together, altering, any combination of these, or otherwise producing a firearm.

(j) **Transfer.** - The term "**transfer**" and the various derivatives of such word, shall include selling, assigning, pledging, leasing, loaning, giving away, or otherwise disposing of.

(k) **Dealer.** - The term "**dealer**" means any person, not a manufacturer or importer, engaged in the business of selling, renting, leasing, or loaning firearms and shall include pawnbrokers who accept firearms as collateral for loans.

(l) **Importer.** - The term "**importer**" means any person who is engaged in the business of importing or bringing firearms into the United States.

(m) **Manufacturer.** - The term "**manufacturer**" means any person who is engaged in the business of manufacturing firearms.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1230, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), (J), Oct. 4, 1976, 90 Stat. 1834, 1835; Pub.L. 99-308, § 109, May 19, 1986, 100 Stat. 460.)

#### **§ 5846. Other laws applicable**

All provisions of law relating to special taxes imposed by chapter 51 and to engraving, issuance, sale, accountability, cancellation, and distribution of stamps for tax payment shall, insofar as not inconsistent with the provisions of this chapter, be applicable with respect to the taxes imposed by sections 5801, 5811, and 5821.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1232.)

#### **§ 5847. Effect on other laws**

Nothing in this chapter shall be construed as modifying or affecting the requirements of section 414 of the Mutual Security Act of 1954, as amended, with respect to the manufacture, exportation, and importation of arms, ammunition, and implements of war.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1232.)

#### **§ 5848. Restrictive use of information**

(a) **General rule.** - No information or evidence obtained from an application, registration, or records required to be submitted or retained by a natural person in order to comply with any provision of this chapter or regulations issued thereunder, shall, except as provided in subsection (b) of this section, be used, directly or indirectly, as evidence against that person in a criminal proceeding with respect to a violation of law occurring prior to or concurrently with the filing of the application or registration, or the compiling of the records containing the information or evidence.

(b) **Furnishing false information.** - Subsection (a) of this section shall not preclude the use of any such information or evidence in a prosecution or other action under any applicable provision of law with respect to the furnishing of false information.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1232.)

#### **§ 5849. Citation of chapter**

This chapter may be cited as the "National Firearms Act" and any reference in any other provision of law to the "National Firearms Act" shall be held to refer to the provisions of this chapter.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1232.)

## **PART II - EXEMPTIONS**

**SEC.**

- 5851. Special (occupational) tax exemption.
- 5852. General transfer and making tax exemption.
- 5853. Transfer and making tax exemption available to certain governmental entities.
- 5854. Exportation of firearms exempt from transfer tax.

**§ 5851. Special (occupational) tax exemption**

**(a) Business with United States.** - Any person required to pay special (occupational) tax under section 5801 shall be relieved from payment of that tax if he establishes to the satisfaction of the Secretary that his business is conducted exclusively with, or on behalf of, the United States or any department, independent establishment, or agency thereof. The Secretary may relieve any person manufacturing firearms for, or on behalf of, the United States from compliance with any provision of this chapter in the conduct of such business.

**(b) Application.** - The exemption provided for in subsection (a) of this section may be obtained by filing with the Secretary an application on such form and containing such information as may by regulations be prescribed. The exemptions must thereafter be renewed on or before July 1 of each year. Approval of the application by the Secretary shall entitle the applicant to the exemptions stated on the approved application.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1233, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**§ 5852. General transfer and making tax exemption**

**(a) Transfer.** - Any firearm may be transferred to the United States or any department, independent establishment, or agency thereof, without payment of the transfer tax imposed by section 5811.

**(b) Making by a person other than a qualified manufacturer.** - Any firearm may be made by, or on behalf of, the United States, or any department, independent establishment, or agency thereof, without payment of the making tax imposed by section 5821.

**(c) Making by a qualified manufacturer.** - A manufacturer qualified under this chapter to engage in such business may make the type of firearm which he is qualified to manufacture without payment of the making tax imposed by section 5821.

**(d) Transfers between special (occupational) taxpayers.** - A firearm registered to a person qualified under this chapter to engage in business as an importer, manufacturer, or dealer may be transferred by that person without payment of the transfer tax imposed by section 5811 to any other person qualified under this chapter to manufacture, import, or deal in that type of firearm.

**(e) Unserviceable firearm.** - An unserviceable firearm may be transferred as a curio or ornament without payment of the transfer tax imposed by section 5811, under such requirements as the Secretary may by regulations prescribe.

**(f) Right to exemption.** - No firearm may be transferred or made exempt from tax under the provisions of this section unless the transfer or making is performed pursuant to an application in such form and manner as the Secretary may by regulations prescribe.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1233, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

**§ 5853. Transfer and making tax exemption available to certain governmental entities**

(a) **Transfer.** - A firearm may be transferred without the payment of the transfer tax imposed by section 5811 to any State, possession of the United States, any political subdivision thereof, or any official police organization of such a government entity engaged in criminal investigations.

(b) **Making.** - A firearm may be made without payment of the making tax imposed by section 5821 by, or on behalf of, any State, or possession of the United States, any political subdivision thereof, or any official police organization of such a government entity engaged in criminal investigations.

(c) **Right to exemption.** - No firearm may be transferred or made exempt from tax under this section unless the transfer or making is performed pursuant to an application in such form and manner as the Secretary may by regulations prescribe.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1233, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### **§ 5854. Exportation of firearms exempt from transfer tax**

A firearm may be exported without payment of the transfer tax imposed under section 5811 provided that proof of the exportation is furnished in such form and manner as the Secretary may by regulations prescribe.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1234, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

### **SUBCHAPTER C - PROHIBITED ACTS**

#### **SEC.**

5861. Prohibited acts.

#### **§ 5861. Prohibited acts**

It shall be unlawful for any person -

(a) to engage in business as a manufacturer or importer of, or dealer in, firearms without having paid the special (occupational) tax required by section 5801 for his business or having registered as required by section 5802; or

(b) to receive or possess a firearm transferred to him in violation of the provisions of this chapter; or

(c) to receive or possess a firearm made in violation of the provisions of this chapter; or

(d) to receive or possess a firearm which is not registered to him in the National Firearms Registration and Transfer Record; or

(e) to transfer a firearm in violation of the provisions of this chapter; or

(f) to make a firearm in violation of the provisions of this chapter; or

(g) to obliterate, remove, change, or alter the serial number or other identification of a firearm required by this chapter; or

(h) to receive or possess a firearm having the serial number or other identification required by this chapter obliterated, removed, changed, or altered; or

(i) to receive or possess a firearm which is not identified by a serial number as required by this chapter; or

(j) to transport, deliver, or receive any firearm in interstate commerce which has not been registered as required by this chapter; or

(k) to receive or possess a firearm which has been imported or brought into the United States in violation of section 5844; or

(l) to make, or cause the making of, a false entry on any application, return, or record required by this chapter, knowing such entry to be false.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1234.)

#### **SUBCHAPTER D - PENALTIES AND FORFEITURES**

##### **SEC.**

5871. Penalties.

5872. Forfeitures.

##### **§ 5871. Penalties**

Any person who violates or fails to comply with any provision of this chapter shall, upon conviction, be fined not more than \$10,000, or be imprisoned not more than ten years, or both.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1234, and amended Pub.L. 98-473, Title II, § 227, Oct. 12, 1984, 98 Stat. 2030.)

## **§ 5872. Forfeitures**

**(a) Laws applicable.** - Any firearm involved in any violation of the provisions of this chapter 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 forfeitures of unstamped articles are extended to and made to apply to the articles taxed under this chapter, and the persons to whom this chapter applies.

**(b) Disposal.** - In the case of the forfeiture of any firearm by reason of a violation of this chapter, no notice of public sale shall be required; no such firearm shall be sold at public sale; if such firearm is forfeited for a violation of this chapter and there is no remission or mitigation of forfeiture thereof, it shall be delivered by the Secretary to the Administrator of General Services, General Services Administration, who may order such firearm destroyed or may sell it to any State, or possession, or political subdivision thereof, or at the request of the Secretary, may authorize its retention for official use of the Treasury Department, or may transfer it without charge to any executive department or independent establishment of the Government for use by it.

(Added Pub.L. 90-618, Title II, § 201, Oct. 22, 1968, 82 Stat. 1235, and amended Pub.L. 94-455, Title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

### **Editor's Note**

**Section 7801, Title 26, U.S.C., provides that the administration and enforcement of the Internal Revenue Code, which includes the National Firearms Act, shall be performed by or under the supervision of the Secretary of the Treasury.**