§ 70.442 Taxes relating to machine guns, destructive devices, and certain other firearms.

Part 179 of title 27 CFR contains the regulations relative to:
(a) Payment of special (occupational) taxes by manufacturers and importers of and dealers in, machine guns, destructive devices, and certain other types of firearms,
(b) Payment of the tax on the making or transfer of such firearms,
(c) Registration, identification, importation, and exportation of such firearms,
(d) Keeping of books and records and rendering of returns, and
(e) The forfeiture and disposition of seized firearms under the provisions of the National Firearms Act.

§ 70.443 Firearms and ammunition.

(a) Commerce in firearms and ammunition.
(i) The licensing of importers and manufacturers of firearms and ammunition, collectors of firearms, and dealers in firearms,
(ii) The identification of firearms,
(iii) The acquisition and disposition of firearms and ammunition,
(iv) The records required to be kept by licensees, and
(v) The forfeiture and disposition of seized firearms and ammunition, under the provisions of title I of the Gun Control Act of 1968, as amended, and also
(vi) The restrictions regarding the receipt, possession, or transportation of firearms by certain persons.

(b) Firearms and ammunition excise taxes.
(i) The licensing of manufacturers and importers of and dealers in, explosives in interstate or foreign commerce, and for issuance of permits for users who buy or transport explosives in interstate or foreign commerce.

[T.D. ATF-331, 57 FR 40328, Sept. 3, 1992]
than pistols and revolvers), shells and cartridges,
(ii) Establishing constructive sales
price,
(iii) Registration for tax free sales,
(iv) Keeping of records and rendering
of returns, and
(v) The exportation or use in further
manufacture of tax-paid articles.

§ 70.444 Importation of arms, ammunition, and implements of war.

Part 47 of title 27 CFR implements
Executive Order 11958 and supplements
the import provisions contained in
parts 178 and 179 of title 27 CFR. Part
47 establishes the U.S. Munitions Im-
port List and contains the regulations
relative to:
(a) The registration of importers in
arms, ammunition, and implements of
war,
(b) Import permit requirements,
(c) Import certification and
verification,
(d) Import restrictions applicable to
certain countries, and
(e) The forfeiture of seized arms, am-
munition, and implements of war under
the Arms Export Control Act.

§ 70.445 Commerce in explosives.

Part 55 of title 27 CFR contains the
regulations relative to:
(a) Licensing of manufacturers, im-
porters, and limited manufacturers of,
and dealers in, explosives,
(b) Permits for users who buy or
transport explosives in interstate or
foreign commerce,
(c) Construction of different types of
storage facilities for three classes of
explosive material,
(d) The identification of explosives,
(e) The acquisition and disposition of
explosives,
(f) The records required to be kept by
licensees and permittees,
(g) The forfeiture and disposition of
seized explosive material, under the
provision of Title XI of the Organized
Crime Control Act of 1970,
(h) Operations by licensees or permit-
tees and hearings procedure after de-
nial or revocation of license or permit,
and also
(i) Restrictions regarding the receipt,
possessions, or transportation of explo-
sives by certain persons under the pro-
visions of Title XI of the Organized

§ 70.446 Rulings.
The procedure for rulings in the fire-
arms and explosives area is set forth in
§70.471.

§ 70.447 Assessments.

Where the evidence disclosed by in-
vestigation establishes that additional
or delinquent tax liability has been in-
curred and not paid, the appropriate
TTB officer will list the tax as an as-
essment. Notification and demand for
payment of assessed taxes will be
issued to the taxpayer by the appro-
priate TTB officer.

§ 70.448 Claims.

(a) The procedures applicable to the
filing of claims under chapter 53 of the
Internal Revenue Code are set forth
below:
(1) Claims for refund of the making
and transfer taxes, and of occupational
taxes, whether paid pursuant to assess-
ment or voluntarily paid, and claims
for redemption of “National Firearms
Act” stamps, are prepared and filed in
accordance with the procedures set
forth in 27 CFR part 179.
(2) Claims for abatement of making
and transfer taxes, and claims for
abatement of occupational taxes and
penalties erroneously assessed, are pre-
pared and filed in accordance with the
procedures set forth in §70.413(b).
(3) Claims may be reopened or
amended in accordance with the provi-
sions of §70.414 (k) and (l).
(b) The procedures applicable to the
filing of claims relating to the tax im-
posed by section 4181 of the Internal
Revenue Code are set forth below:
(1) Claims for credit or refund of
manufacturers taxes, whether paid pur-
suant to assessment of voluntarily
paid, are prepared and filed in accord-
ance with the procedures set forth in
§70.123 and 27 CFR 53.171 through 53.186.
For regulations under section 6416 of
the Internal Revenue Code, relating to