or enforcement of this part may enter
during business hours the premises (in-
cluding places of storage) of any im-
porter or manufacturer of or dealer in
firearms, to examine any books, pa-
pers, or records required to be kept
pursuant to this part, and any firearms
kept by such importer, manufacturer
or dealer on such premises, and may re-
quire the production of any books, pa-
pers, or records necessary to determine
any liability for tax under 26 U.S.C.
Chapter 53, or the observance of 26
U.S.C. Chapter 53, and this part.

[36 FR 14256, Aug. 3, 1971. Redesignated at 40
FR 16835, Apr. 15, 1975, and amended by T.D.
ATF–48, 44 FR 55842, Sept. 28, 1979]

§ 479.23 Restrictive use of required in-
formation.

No information or evidence obtained
from an application, registration, or
record required to be submitted or re-
tained by a natural person in order to
comply with any provision of 26 U.S.C.
Chapter 53, or this part or section 207 of
the Gun Control Act of 1968 shall be
used, directly or indirectly, as evidence
against that person in a criminal pro-
ceeding 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
record containing the information or
evidence: Provided, however, That the
provisions of this section shall not pre-
clude 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.

[36 FR 14256, Aug. 3, 1971. Redesignated at 40
FR 16835, Apr. 15, 1975, and amended by T.D.
ATF–48, 44 FR 55842, Sept. 28, 1979]

§ 479.24 Destructive device determina-
tion.

The Director shall determine in ac-
cordance with 26 U.S.C. 5845(a), whether
a firearm or device, which although
originally designed as a weapon, is by
reason of the date of its manufacture,
value, design, and other characteristics
primarily a collector's item and is not
likely to be used as a weapon. A person
who desires to obtain a determination
under that provision of law shall follow
the procedures prescribed in § 479.24 re-
lating to destructive device determina-
tions, and shall include information as
to date of manufacture, value, design
and other characteristics which would
sustain a finding that the firearm or
device is primarily a collector’s item
and is not likely to be used as a weap-
on.

[36 FR 14256, Aug. 3, 1971. Redesignated at 40
FR 16835, Apr. 15, 1975, and amended by T.D.
ATF–48, 44 FR 55842, Sept. 28, 1979]

§ 479.26 Alternate methods or proce-
dures; emergency variations from
requirements.

(a) Alternate methods or procedures.
Any person subject to the provisions of
this part, on specific approval by the
Director as provided in this paragraph,
may use an alternate method or proce-
dure in lieu of a method or procedure
specifically prescribed in this part. The
Director may approve an alternate
method or procedure, subject to stated
conditions, when it is found that:
(1) Good cause is shown for the use of
the alternate method or procedure;

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or enforcement of this part may enter
during business hours the premises (in-
cluding places of storage) of any im-
porter or manufacturer of or dealer in
firearms, to examine any books, pa-
pers, or records required to be kept
pursuant to this part, and any firearms
kept by such importer, manufacturer
or dealer on such premises, and may re-
quire the production of any books, pa-
pers, or records necessary to determine
any liability for tax under 26 U.S.C.
Chapter 53, or the observance of 26
U.S.C. Chapter 53, and this part.

[36 FR 14256, Aug. 3, 1971. Redesignated at 40
FR 16835, Apr. 15, 1975, and amended by T.D.
ATF–48, 44 FR 55842, Sept. 28, 1979]