

## PART III—TAX ON MAKING FIREARMS

Sec.	
5821.	Making tax.
5822.	Making.

## PRIOR PROVISIONS

A prior part III consisted of section 5821, prior to the general revision of this chapter by Pub. L. 90-618, title II, §201, Oct. 22, 1968, 82 Stat. 1227.

A prior part IV consisted of section 5831, prior to the general revision of this chapter by Pub. L. 90-618, title II, §201, Oct. 22, 1968, 82 Stat. 1227.

**§ 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; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## PRIOR PROVISIONS

A prior section 5821, acts Aug. 16, 1954, ch. 736, 68A Stat. 724; Sept. 2, 1958, Pub. L. 85-859, title II, §203(d), 72 Stat. 1427, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 90-618.

## AMENDMENTS

1976—Subsec. (c). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

## EFFECTIVE DATE

Section effective on first day of first month following October 1968, see section 207 of Pub. L. 90-618, set out as a note under section 5801 of this title.

**§ 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; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## PRIOR PROVISIONS

A prior section 5831, act Aug. 16, 1954, ch. 736, 68A Stat. 724, made a cross reference to section 4181 of this title relating to an excise tax on pistols, revolvers, and firearms, prior to the general revision of this chapter by Pub. L. 90-618, title II, §201, Oct. 22, 1968, 82 Stat. 1227.

## AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

**Subchapter B—General Provisions and Exemptions**

Part	
I.	General provisions.
II.	Exemptions.

## PRIOR PROVISIONS

A prior subchapter B consisted of sections 5841 to 5848, prior to the general revision of this chapter by Pub. L. 90-618, title II, §201, Oct. 22, 1968, 82 Stat. 1227.

## 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.

## AMENDMENTS

2018—Pub. L. 115-141, div. U, title IV, §401(a)(251), Mar. 23, 2018, 132 Stat. 1196, substituted “Effect on other laws” for “Effect on other law” in item 5847.

**§ 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