

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

to the National Firearms Act in force on the day immediately prior to the effective date of the National Firearms Act of 1968¹ 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; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

REFERENCES IN TEXT

The National Firearms Act in force prior to the effective date of the National Firearms Act of 1968, referred to in subsec. (d), probably means the National Firearms Act in force prior to the effective date of the National Firearms Act Amendments of 1968, which is act Aug. 16, 1954, ch. 736, 68A Stat. 721, as amended, and which was classified generally to prior chapter 53 (prior §5801 et seq.) of this title.

The effective date of this Act and the effective date of the National Firearms Act of 1968, referred to in subsec. (d) catchline and text, probably means the effective date of the National Firearms Act Amendments of 1968, which is Nov. 1, 1968. See section 207(a) of Pub. L. 90-618, set out as an Effective Date note under section 5801 of this title.

PRIOR PROVISIONS

A prior section 5841, act Aug. 16, 1954, ch. 736, 68A Stat. 725, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 90-618.

AMENDMENTS

1976—Subsecs. (a), (c) to (e). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

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.

§ 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.

¹ So in original. See References in Text notes below.

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

PRIOR PROVISIONS

A prior section 5842, act Aug. 16, 1954, ch. 736, 68A Stat. 725, related to books, records, and returns, prior to the general revision of this chapter by Pub. L. 90-618.

Provisions similar to those comprising this section were contained in prior section 5843, act Aug. 16, 1954, ch. 736, 68A Stat. 725, as amended by act Sept. 2, 1958, Pub. L. 85-859, title II, §203(e), 72 Stat. 1427, prior to the general revision of this chapter by Pub. L. 90-618.

AMENDMENTS

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

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

PRIOR PROVISIONS

A prior section 5843, act Aug. 16, 1954, ch. 736, 68A Stat. 725, as amended by act Sept. 2, 1958, Pub. L. 85-859, title II, §203(e), 72 Stat. 1427, related to identification of firearms prior to the general revision of this chapter by Pub. L. 90-618.

Provisions similar to those comprising this section were contained in prior section 5842, act Aug. 16, 1954, 68A Stat. 725, prior to the general revision of this chapter by Pub. L. 90-618.

AMENDMENTS

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

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

PRIOR PROVISIONS

A prior section 5844, act Aug. 16, 1954, ch. 736, 68A Stat. 725, related to exportation, prior to the general revision of this chapter by Pub. L. 90-618.