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Prior Provisions

A prior section 5812, act Aug. 16, 1954, ch. 736, 68A Stat. 722, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 90–618.

A prior section 5813, act Aug. 16, 1954, ch. 736, 68A Stat. 723, related to the affixing of the required stamps to the order form for the firearm, prior to the general revision of this chapter by Pub. L. 90–618.


Amendments

1976—Subsecs. (a), (b). Pub. L. 94–455 struck out “or his delegate” after “Secretary” wherever appearing.

PART III—TAX ON MAKING FIREARMS

§ 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.


Prior Provisions


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


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


§ 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