

arm, machine gun, rifle, shotgun, other weapon, importer, manufacturer, dealer, interstate commerce, transfer and person, prior to the general revision of this chapter by Pub. L. 90-618.

§ 5849. Citation of chapter

This chapter may be cited as the “National Firearms Act” and any reference in any other provision of law to the “National Firearms Act” shall be held to refer to the provisions of this chapter.

(Added Pub. L. 90-618, title II, §201, Oct. 22, 1968, 82 Stat. 1232.)

PRIOR PROVISIONS

A prior section 5849, Pub. L. 85-859, title II, §203(g)(1), Sept. 2, 1958, 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.

SHORT TITLE

Pub. L. 90-618, title II, §202, Oct. 22, 1968, 82 Stat. 1235, provided that: “The amendments made by section 201 of this title [enacting this chapter] shall be cited as the ‘National Firearms Act Amendments of 1968’.”

PART II—EXEMPTIONS

Sec.	
5851.	Special (occupational) tax exemption.
5852.	General transfer and making exemption. ¹
5853.	Exemption from transfer and making tax available to certain governmental entities and officials. ¹
5854.	Exportation of firearms exempt from transfer tax.

§ 5851. Special (occupational) tax exemption

(a) Business with United States

Any person required to pay special (occupational) tax under section 5801 shall be relieved from payment of that tax if he establishes to the satisfaction of the Secretary that his business is conducted exclusively with, or on behalf of, the United States or any department, independent establishment, or agency thereof. The Secretary may relieve any person manufacturing firearms for, or on behalf of, the United States from compliance with any provision of this chapter in the conduct of such business.

(b) Application

The exemption provided for in subsection (a) of this section may be obtained by filing with the Secretary an application on such form and containing such information as may by regulations be prescribed. The exemptions must thereafter be renewed on or before July 1 of each year. Approval of the application by the Secretary shall entitle the applicant to the exemptions stated on the approved application.

(Added Pub. L. 90-618, title II, §201, Oct. 22, 1968, 82 Stat. 1233; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5851, act Aug. 16, 1954, ch. 736, 68A Stat. 728, as amended by act Sept. 2, 1958, Pub. L. 85-859, title II, §203(h)(1), (2), 72 Stat. 1428, related to possessing firearms illegally, prior to the general revision of this chapter by Pub. L. 90-618. See section 5861(b) of this title.

¹ So in original. Does not conform to section catchline.

Provisions similar to those comprising this section were contained in prior section 5812, act Aug. 16, 1954, ch. 736, 68A Stat. 722, 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.

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.

§ 5852. General transfer and making tax exemption

(a) Transfer

Any firearm may be transferred to the United States or any department, independent establishment, or agency thereof, without payment of the transfer tax imposed by section 5811.

(b) Making by a person other than a qualified manufacturer

Any firearm may be made by, or on behalf of, the United States, or any department, independent establishment, or agency thereof, without payment of the making tax imposed by section 5821.

(c) Making by a qualified manufacturer

A manufacturer qualified under this chapter to engage in such business may make the type of firearm which he is qualified to manufacture without payment of the making tax imposed by section 5821.

(d) Transfers between special (occupational) taxpayers

A firearm registered to a person qualified under this chapter to engage in business as an importer, manufacturer, or dealer may be transferred by that person without payment of the transfer tax imposed by section 5811 to any other person qualified under this chapter to manufacture, import, or deal in that type of firearm.

(e) Unserviceable firearm

An unserviceable firearm may be transferred as a curio or ornament without payment of the transfer tax imposed by section 5811, under such requirements as the Secretary may by regulations prescribe.

(f) Right to exemption

No firearm may be transferred or made exempt from tax under the provisions of this section unless the transfer or making is performed pursuant to an application in such form and manner as the Secretary may by regulations prescribe.

(Added Pub. L. 90-618, title II, §201, Oct. 22, 1968, 82 Stat. 1233; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

A prior section 5852, act Aug. 16, 1954, ch. 736, 68A Stat. 728, related to removing or changing identification marks, prior to the general revision of this chapter by Pub. L. 90-618. See section 5861(g) of this title and section 922(k) of Title 18, Crimes and Criminal Procedure.