

§ 46.274 Penalties for failure to comply.

If you fail to follow these regulations, ATF may apply applicable civil and criminal penalties under the Internal Revenue Code of 1986. For example,

failure to file and failure to pay penalties may be assessed against you if you do not timely file your tax return or timely pay the taxes due. In addition, interest under 26 U.S.C. 6621 accrues for any underpayment of tax and on all assessed penalties until paid.

SUBCHAPTER C—FIREARMS

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SOURCE: T.D. ATF-8, 39 FR 3251, Jan. 25, 1974, unless otherwise noted.

Subpart A—Scope

§ 47.1 General.

The regulations in this part relate to that portion of Section 38, Arms Export Control Act of 1976, as amended, which is concerned with the importation of arms, ammunition and implements of war. This part contains the U.S. Munitions Import List and includes procedural and administrative requirements and provisions relating to registration of importers, permits, articles in transit, import certification, delivery verification, import restrictions applicable to certain countries, exemptions, U.S. military firearms or ammunition, penalties, seizures, and forfeitures. All designations and changes in designation of articles subject to import control under Section 414 of the Mutual Security Act of 1954, as amended, have the concurrence of the Secretary of State and the Secretary of Defense.

[T.D. ATF-8, 39 FR 3251, Jan. 25, 1974, as amended by T.D. ATF-215, 50 FR 42158, Oct. 18, 1985]

§ 47.2 Relation to other laws and regulations.

- (a) All of those items on the U.S. Munitions Import List (see § 47.21) which