

§ 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

PART 47—IMPORTATION OF ARMS, AMMUNITION AND IMPLEMENTS OF WAR

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AUTHORITY: 22 U.S.C. 2778.

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

are “firearms” or “ammunition” as defined in 18 U.S.C. 921(a) are subject to the interstate and foreign commerce controls contained in Chapter 44 of Title 18 U.S.C. and 27 CFR Part 178 and if they are “firearms” within the definition set out in 26 U.S.C. 5845(a) are also subject to the provisions of 27 CFR Part 179. Any person engaged in the business of importing firearms or ammunition as defined in 18 U.S.C. 921(a) must obtain a license under the provisions of 27 CFR Part 178, and if he imports firearms which fall within the definition of 26 U.S.C. 5845(a) must also register and pay special tax pursuant to the provisions of 27 CFR Part 179. Such licensing, registration and special tax requirements are in addition to registration under subpart D of this part.

(b) The permit procedures of subpart E of this part are applicable to all importations of articles on the U.S. Munitions Import List not subject to controls under 27 CFR Part 178 or 179. U.S. Munitions Import List articles subject to controls under 27 CFR Part 178 or 27 CFR Part 179 are subject to the import permit procedures of those regulations if imported into the United States (within the meaning of 27 CFR Parts 178 and 179).

(c) Articles on the U.S. Munitions Import List imported for the United States or any State or political subdivision thereof are exempt from the import controls of 27 CFR Part 178 but are not exempt from control under Section 38, Arms Export Control Act of 1976, unless imported by the United States or any agency thereof. All such importations not imported by the United States or any agency thereof shall be subject to the import permit procedures of subpart E of this part.

(d) For provisions requiring the registration of persons engaged in the business of brokering activities with respect to the importation of any defense article or defense service, see Department of State regulations in 22 CFR part 129.

[T.D. ATF-215, 50 FR 42158, Oct. 18, 1985, as amended by T.D. ATF-426, 65 FR 38197, June 20, 2000]

Subpart B—Definitions

§ 47.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meanings ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words imparting the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude other things not enumerated which are in the same general class or are otherwise within the scope thereof.

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part.

Article. Any of the arms, ammunition, and implements of war enumerated in the U.S. Munitions Import List.

Bureau. Bureau of Alcohol, Tobacco and Firearms, the Department of the Treasury.

Carbine. A short-barrelled rifle whose barrel is generally not longer than 22 inches and is characterized by light weight.

CFR. The Code of Federal Regulations.

Chemical agent. A substance useful in war which, by its ordinary and direct chemical action, produces a powerful physiological effect.

Defense articles. Any item designated in § 47.21 or § 47.22. This term includes models, mockups, and other such items which reveal technical data directly relating to § 47.21 or § 47.22. For purposes of Category XXII, any item enumerated on the U.S. Munitions List (22 CFR Part 121).

Defense services. (a) The furnishing of assistance, including training, to foreign persons in the design, engineering, development, production, processing, manufacture, use, operation, overhaul, repair, maintenance, modification, or reconstruction of defense articles, whether in the United States or abroad; or

(b) The furnishing to foreign persons of any technical data, whether in the United States or abroad.