

§ 53.1

27 CFR Ch. I (4–1–02 Edition)

- 53.142 Denial, revocation or suspension of registration.
- 53.143 Special rules relating to further manufacture.

EDITORIAL NOTE: Nomenclature changes to part 53 appear by T.D. ATF-447, 66 FR 19088, Apr. 13, 2001.

Subpart L—Refunds and Other Administrative Provisions of Special Application to Manufacturers Taxes

Subpart A—Introduction

§ 53.1 Introduction.

- 53.151 Returns.
- 53.152 Final returns.
- 53.153 Time for filing returns.
- 53.154 Manner of filing returns.
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- 53.162 Abatements.
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- 53.173 Price readjustments causing overpayments of manufacturers tax.
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- 53.180 Tax-paid articles used for further manufacture and causing overpayments of tax.
- 53.181 Further manufacture included.
- 53.182 Supporting evidence required in case of tax-paid articles used for further manufacture.
- 53.183 Return of installment accounts causing overpayments of tax.
- 53.184 Refund to exporter or shipper.
- 53.185 Credit on returns.
- 53.186 Accounting procedures for like articles.
- 53.187 OMB control numbers.

The regulations in this part (part 53, subchapter C, chapter I, title 27, Code of Federal Regulations) are designated “Manufacturers Excise Taxes—Firearms and Ammunition.” The regulations relate to the tax on the sale of firearms and ammunition imposed by section 4181 of the Internal Revenue Code of 1986, and to certain related administrative provisions of chapter 32, subchapter F, of the Code. Chapter 32, subchapter D of the Code imposes taxes on the sale or use by the manufacturer, producer, or importer of certain recreational equipment specified in that chapter. References in the regulations in this part to the “Internal Revenue Code” or the “Code” are references to the Internal Revenue Code of 1986 (United States Code of 1986), as amended, unless otherwise indicated. References to a section or other provision of law are references to a section or other provision of the Internal Revenue Code of 1986, as amended, unless otherwise indicated.

§ 53.2 Attachment of tax.

(a) For purposes of this part, the manufacturers excise tax generally attaches when the title to the article sold passes from the manufacturer to a purchaser.

(b) When title passes is dependent upon the intention of the parties as gathered from the contract of sale and the attendant circumstances. In the absence of expressed intention, the legal rules of presumption followed in the jurisdiction where the sale is made govern in determining when title passes.

(c) In the case of a sale on credit, the tax attaches whether or not the purchase price is actually collected.

(d) Where a consignor (such as a manufacturer) consigns articles to a consignee (such as a dealer), retaining ownership in them until they are disposed of by the consignee, title does not pass, and the tax does not attach until sale by the consignee. Where the

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SOURCE: T.D. ATF-308, 56 FR 303, Jan. 3, 1991, unless otherwise noted.