

SECTION 5848.—DEFINITIONS

26 CFR 179.35: Pistol.
(Also 179.38.)

Rev. Rul. 61-15

A hand gun of the Luger or semi-automatic Mauser type having a barrel less than 16 inches in length with an attachable shoulder stock affixed, or held by the possessor of such a weapon, is held to be a short barrel rifle.

However, a hand gun of this type permanently altered by removing the stock attachment device on the hand grip so that a stock may not be attached is held to be a pistol.

Revenue Ruling 54-455, C.B. 1954-2, 34, revoked.

Advice has been requested whether a hand gun of the Luger or semi-automatic Mauser type having a barrel less than 16 inches in length with an attachable shoulder stock affixed, or held by the possessor of such a weapon, is a short barrel rifle.

Section 5848(3) of the National Firearms Act (Chapter 53 of the Internal Revenue Code of 1954) provides that the term "rifle" means any weapon designed or redesigned, made or remade, and intended to be fired from the shoulder and designed or redesigned and made or remade to use the energy of the explosive in a fixed metallic cartridge to fire only a single projectile through a rifled bore for each single pull of the trigger.

Section 179.35 of the Machine Guns and Certain Other Firearms Regulations defines the term "pistol" as a small projectile weapon having a short one-hand stock or butt at an angle to the line of the bore and a short barrel or barrels, designed, made and intended to be fired from one hand. The term shall not include gadget devices, guns altered or converted to resemble pistols, or small portable guns erroneously referred to as pistols, such as Nazi belt buckle pistol, glove pistol, or one-hand stock guns firing fixed shotgun or fixed rifle ammunition.

Accordingly, it is held that a hand gun of the Luger or semi-automatic Mauser type having a barrel less than 16 inches in length with an attachable shoulder stock affixed, or held by the possessor of such a weapon, is a short barrel rifle and, hence, within the purview of the National Firearms Act.

However, a hand gun of this type permanently altered by removing the stock attachment device on the hand grip so that a stock may not be attached is a pistol as defined in section 179.35 of the regulations. Such attachment devices may be eliminated by taking off the lug on the hand grip of the Luger type gun or permanently welding closed the slot on the hand grip of the semi-automatic Mauser type gun.

Revenue Ruling 54-455, C.B. 1954-2, 34, is hereby revoked.