

26 CFR 179.31: Muffler or silencer.
(Also Part II, Federal Firearms Act,
Section 1; Section 315.27.)

Rev. Rul. 57-31

A barrel extension, having a diameter of four inches, an overall length of 16 inches, and no baffle plates, for a standard industrial gun produced by a domestic manufacturer, but which neither silences nor appreciably diminishes the explosive report of the gun, is not a "muffler or silencer" within the purview of the National Firearms Act or of the Federal Firearms Act.

Any similar device, designed for use with an industrial gun, should be submitted for classification purposes prior to general production thereof.

Advice has been requested whether a barrel extension designed to reduce the risk of injury to the hearing of operators of industrial guns is a muffler or silencer within the purview of the National Firearms Act (chapter 53 of the Internal Revenue Code) and the Federal Firearms Act, title 15, U. S. C., chapter 18.

The Internal Revenue Service has examined the brochures, plans, and specifications relating to a particular barrel extension, having a diameter of four inches, an overall length of 16 inches, and no baffle plates, designed for use with a standard industrial gun of a domestic manufacturer, and has witnessed demonstrations of the device. The stated purpose of the device is to reduce the risk of injury to the hearing of operators of industrial guns by projecting the report of discharge of the explosive away from such operator.

Section 5848 of the Internal Revenue Code of 1954 includes as a part of the definition of a firearm a "muffler or silencer for any firearm," whether or not such firearm is included within the definition of a firearm as contained therein. Pursuant thereto, section 179.31 of the Regulations relating to Machine Guns and Certain other Firearms defines a "muffler" or "silencer" as any device for silencing or diminishing the report of any portable weapon, such as a rifle, carbine, pistol, revolver, machine gun, submachine gun, shotgun, fowling piece, or other device from which a shot, bullet, or projectile may be discharged by an explosive. Similarly, section 1 of the Federal Firearms Act, 15 U. S. C. 901, includes in the definition of a firearm a "firearm muffler or firearm silencer."

The demonstrations of the device described above conclusively established that it neither silenced nor appreciably diminished the explosive report. Therefore, it is held that this barrel extension for industrial guns, conforming to the plans and specifications examined,

is not a "muffler or silencer" within the purview of the National Firearms Act, chapter 53 of the Internal Revenue Code of 1954, or within the purview of the Federal Firearms Act, title 15 U. S. C., chapter 18.

Any device of similar nature designed for attachment to an industrial gun, for the purpose of affecting the report of discharge in any way, should be submitted for testing so that a determination may be made in each case whether the particular device is a "muffler" or a "silencer" under these statutes. Similarly, any person proposing to produce devices of this nature should contact the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington 25, D. C.