

26 CFR 179.20: Firearm.

Classification of the Spitfire Carbine under the National Firearms Act. See Rev. Rul. 68-368, below.

The Spitfire Carbine, manufactured by the Spitfire Manufacturing Co., is a firearm which comes within the purview of the National Firearms Act.

26 CFR 179.28: Machinegun.  
(Also 179.20.)

Rev. Rul. 68 368

Advice has been requested whether the Spitfire Carbine, manufactured by the Spitfire Manufacturing Co., Phoenix, Ariz., possesses characteristics which would cause it to come within the purview of the National Firearms Act (Chapter 53 of the Internal Revenue Code of 1954).

The Spitfire Carbine is a .45 caliber long-gun which resembles a submachinegun in appearance, and is of "open bolt firing" design. There appears on the magazine housing of the weapon the designation: ".45 SEMI-AUTO SPITFIRE MFG CO PHOENIX, ARIZONA."

Examination and test-firing of the Spitfire Carbine disclosed that the design of the weapon's sear and safety lever are such that when the safety lever is depressed at the time the trigger is pulled, the sear will jam in its lowered position and cause automatic firing. In this same regard, disengagement of the sear spring will facilitate the jamming of the sear in the lowered position and also cause this type of firing. Additionally, it was found that the design of the disconnecter is such that when it is cut down or reduced slightly in size, it will cause the weapon to fire automatically. It was further found that disengagement of the trigger spring would cause automatic firing when the bolt is manually pulled to the rear and released. The automatic firing of this weapon includes bursts from three shots to the emptying of a magazine.

Section 5848(2) of the Internal Revenue Code of 1954 provides that the term "machinegun" means any weapon which shoots, or is designed to shoot, automatically or semiautomatically, more than one shot without manual reloading, by a single function of the trigger. Section 5848(1) of the Code includes a machinegun in the definition of those firearms which come within the purview of the National Firearms Act.

It has been determined by tests and examination that the Spitfire Carbine is a weapon which is capable of automatically firing more than one shot without manual reloading and by a single function of the trigger, and therefore is a machinegun as defined by section 5848(2) of the Code.

Accordingly, it is held that the Spitfire Carbine, manufactured by the Spitfire Manufacturing Co., Phoenix, Ariz., is a weapon which comes within the purview of the National Firearms Act.