



ATF Guidebook -
Importation & Verification of Firearms,
Ammunition, and Implements of War

General Information

Types of Importers

The commercial importation of firearms, ammunition and implements of war for commercial purposes is generally done by a Type 08 or Type 11 Federal Firearms Licensee (FFL) who must also be registered with ATF under the Arms Export Control Act (AECA). The commercial importation of sporting shotguns, sporting shotgun parts, and ammunition for sporting shotguns is exempt from the registration requirements of the AECA. Listed below are those who may engage in importation activities.

Licensed Importer

A holder of a Type 08 or Type 11 FFL and AECA registration. A licensed importer may obtain an approved ATF Form 6 (Part I) import permit to import sporting firearms, sporting ammunition, surplus military rifles and shotgun, and surplus military curio or relic handguns that meet the sporting criteria for on ATF Form 4590, for commercial purposes. Firearms imported by a licensed importer must be marked in accordance with the provisions of 18 U.S.C. § 923(i) and 27 CFR § 478.92 (also see Marking Requirements in this guide)

Licensed Dealer, Pawnbroker & Manufacturer

A holder of a Type 01, Type 02, or Type 07 FFL respectively. A licensed dealer, pawnbroker or firearms manufacturer may occasionally obtain an approved ATF F 6 (Part I) import permit to import firearms and ammunition for his or her own use, for repair, or as the import agent for a specific customer. A licensed dealer, pawnbroker or firearms manufacturer may not import firearms or ammunition for resale or other commercial purposes. **18 U.S.C. § 922(a)(1)(A).**

Licensed Collector

A holder of a Type 03 FFL. A licensed collector may obtain an approved ATF F 6 (Part I) import permit to import rifles and shotguns, other than surplus military rifles and shotguns, which have been classified as curio or relics, for their personal collection. A licensed collector may also import a handgun, other than a surplus military handgun, which has been classified as curio or relic. for their own personal collection provided the handgun meets the sporting criteria for on ATF Form 4590.

Registered Importer

Any person registered with ATF as an importer of U.S. Munitions Import List Articles pursuant to ATF Form 4587. A registered importer may import articles enumerated on the U.S. Munitions Import List (USMIL) into the United States for commercial purposes pursuant to an approved ATF Form 6. If the articles sought for importation for are also subject to the import controls of the Gun Control Act (GCA) (e.g., firearms, firearm barrels, ammunition, and/or the National Firearms Act (NFA) (e.g, machineguns, silencers, etc,) the importer would also need to hold a Type 08 or 11 Federal Firearms License under the GCA and pay Special (occupational) tax under the NFA.

Non-Licensed Resident of the U.S.

Any person residing in the U.S. who does not hold an FFL. A non-licensed resident of the U.S. may obtain an approved ATF F 6 (Part I) import permit to import sporting ammunition for his or her own use but not for resale or other commercial purpose. However, a non-licensed resident of the U.S. may not obtain an approved ATF Form 6 import permit to import nonsporting ammunition or any firearm. Any non-licensee who desires to import a firearm into the U.S. must have the firearm imported on his or her behalf by a qualified FFL, and the subsequent transfer of the firearm to the non-licensee must be in compliance with Federal, State and local law.

Non-Licensed, Non-Resident U.S. Citizen

A U.S. Citizen who lives abroad. A non-licensed U.S. citizen, who lives abroad and intends to return to the U.S. with sporting firearms, sporting ammunition or certain implements of war (e.g., firearm component parts) acquired while outside the U.S., may obtain an approved ATF F 6 (Part I) import permit to import sporting firearms and ammunition into the U.S. **prior to his or her return to the U.S.** for his or her own personal use.

U.S. Military Personnel

Members of the U.S. armed forces. A member of the U.S. armed forces who is on active duty outside the U.S. or who has been on active duty outside the U.S. within the 60-day period immediately preceding the intended importation, may obtain an approved ATF Form 6 (Part II) import permit to import sporting firearms and ammunition to his or her place of residence for his or her own personal use. **18 U.S.C. 925(a)(4).**

Alien

A foreign national. An alien entering the U.S. to establish residency may obtain an approved ATF F 6 (Part I) import permit, prior to the date U.S. residency is established (90 days after his or her date of arrival in the U.S.) to import sporting firearms, sporting ammunition, and certain implements of war (e.g., firearm component parts). The items approved for importation must accompany the alien or be contained in his or her shipment of personal effects. **18 U.S.C. 922 (d)(3).**

Non-Immigrant Alien

A foreign national temporarily in the U.S. A non-immigrant alien may obtain an approved ATF F 6 (NIA) to temporarily import firearms and ammunition (other than firearms subject to the controls of the National Firearms Act (NFA) for lawful hunting activities, to attend a qualified shooting event, or for exhibition at a qualified trade show. The event or trade show must be sponsored by a national, State or local firearms organization devoted to the collection, competitive use, or other sporting use of firearms. The non-immigrant alien must attach to his or her Form 6 (NIA) permit application, as appropriate, a copy of a valid hunting license or permit issued to him or her by a jurisdiction within the U.S., a copy of his or her invitation to participate in a qualified hunting or shooting event, or a copy of his or her reservation for exhibiting at a qualified trade show. An approved Form 6 (NIA) will be valid for a period not to exceed 12 months, and may be used for multiple, temporarily importations of any or all of the items listed on the approved Form 6 (NIA) during that 12-month period. If the Form 6 (NIA) permit application approved by ATF was supported by attaching a copy of a qualified hunting license or permit, the non-immigrant alien will need to present both the approved Form 6 (NIA) **and** a valid, qualified hunting license or permit to U.S. Customs and Border Protection (CBP)

officials at the time of each entry into the U.S. If the Form 6 (NIA) permit application was supported by attaching copies of more than one invitation or reservation to participate in qualified shooting competitions or exhibit at qualified trade shows, the non-immigrant alien may present the approved Form 6 (NIA) to CBP officials for multiple entries into the U.S., the number of which will be limited to the number of such documents attached to his or her approved import permit. **18 U.S.C. 922(g)(5)**.

For additional information on the importation of firearms and ammunition by foreign nationals, please go to [Subsection R of the Question and Answer Section of ATF P 5300.4, Federal Firearms Regulations Reference Guide \(9/2005\)](#).

 [ATF Internet](#)

Sales and/or Sales Samples of Certain Firearms, Ammunition and Firearm Barrels

Sales to Law Enforcement and Government Agencies

NOTE: Law enforcement and government entities are authorized to import and/or receive firearms, firearm barrels and ammunition classified as:

- Nonsporting firearms and NFA Firearms such as machineguns, silencers, short-barreled shotguns and rifles, destructive devices and firearms identified as any other weapons
- Surplus military firearms (other than those classified as curios or relics)
- Barrels for surplus military firearms and nonimportable firearms
- Tracer or incendiary ammunition
- Ammunition for destructive devices
- Armor piercing ammunition

Generally, importers are prohibited from importing the articles listed above for placement into his or her general warehouse or normal place(s) of storage unless the importer has attached to his or her ATF Form 6 import permit application specific documentation demonstrating that the articles are entering into the commerce of the United States for an authorized purpose. **18 U.S.C. § 921(d)(3), 922(o), and 26 U.S.C. § 5844.** Importers desiring to store any of these articles at a location within the United States who cannot attach such documentation to their Form 6 application may, however, submit an ATF Form 6 import permit application seeking authorization to place the articles into a qualified Customs Bonded Warehouse (CBW) or Foreign Trade Zone (FTZ). The importers must clearly state in Item 10 of their Form 6 application that the listed articles are to be entered into a CBW or FTZ by referencing its identity/number and address of the CBW or FTZ into which the articles will be placed. If the articles sought for importation are surplus military firearms surplus military ammunition, or firearm or ammunition components of U.S. origin, importers must attach to their Form 6 application written retransfer authorization from the U.S. Department of State. If any of these articles were provided to a foreign government under a Military Assistance Program, the written retransfer authorization must be issued by the Office of Regional Security and Arms Transfer Policy (RSAT) within the Department of State. If any of these articles were provided to a foreign government under a Foreign Military Sales program, the written retransfer authorization must be issued by the Directorate of Defense Trade Controls (DDTC) within the Department of State. If the required written retransfer authorization is not attached to such a Form 6 application, the Forms 6 will be returned to the applicants without action. You may contact the RSAT office at (202) 647-9750, or DDTC at (202) 663-1282.

After their placement into a CBW or FTZ, an importer desiring to subsequently withdraw these articles for entry into the United States must submit a second ATF Form 6 seeking authorization to withdrawal for entry into the United States. The importer must, in Item 10 of the Form 6, reference the permit number of the approved Form 6 under which the articles were placed into the CBW or FTZ, and the specific purpose of importation.

Nonsporting and NFA Firearms

Importers seeking to withdraw nonsporting or NFA firearms from a CBW or FTZ must indicate in Item 10 of the Form 6 that the firearms sought for importation are to be removed from the CBW or FTZ:

- for sale to a law enforcement or government agency. Importers seeking to withdraw nonsporting or NFA firearms from a CBW or FTZ must attach to the Form 6 a purchase order from a law enforcement or government agency, or a copy of a government contract, referencing the firearms sought for importation
- for use as a sales sample by a licensed special (occupational) taxpayer (NFA firearms only). See “Sales Samples (NFA Firearms Only)” below for documentation requirements
- for scientific testing or research purposes (machineguns may not be imported for scientific testing research purposes). Importers must attach to the Form 6 a detailed written description of the scientific testing or research to be performed.

Surplus Military Firearms

Surplus military firearms which have **NOT** been classified as curios or relics may be imported only for sale to a law enforcement or government agency. Importers seeking to withdraw surplus military firearms from a CBW or FTZ must attach to the Form 6 a purchase order from a law enforcement or government agency, a copy of a government contract, referencing the firearm sought for importation.

Barrels for Surplus Military Firearms and Nonimportable Firearms

Barrels of **all** surplus military firearms, including barrels for surplus military NFA firearms, may only be imported for sale or other disposition to a law enforcement or government agency. Importers seeking to withdraw barrels of surplus military firearms from a CBW or FTZ must attach to the Form 6 a purchase order from a law enforcement or government agency, or a copy of a government contract, referencing the barrels sought for importation.

Barrels of nonimportable firearms that are not surplus military firearms may be imported for sale or other disposition to a to a law enforcement or government agency. Importers must attach to the Form 6 a purchase order from a law enforcement or government agency, or a copy of a government contract, referencing the barrels sought for importation. Further, such barrels that may be used in the assembly of importable and nonimportable firearms may also be imported:

- for use in the assembly of importable firearms. The importer must specify in Item 10 of the Form 6 the specific model designation(s) of the importable firearms the barrels will be used to assemble
- for resale to third parties. The importer must state in Item 10 of the Form 6 that the purchaser has or will be advised that the barrels may only be used in the assembly of importable firearms and must list the models for which the barrels will be sold

Tracer or Incendiary Ammunition

Tracer or incendiary ammunition may be imported:

- for sale or other distribution to a law enforcement or government agency. Importers seeking to withdraw tracer or incendiary ammunition must attach to the Form 6 a purchase order from a law enforcement or government agency, or a copy of a government contract, referencing the ammunition sought for importation

- for scientific testing or research purposes. Importers must attach to the Form 6 a detailed written description of the scientific testing or research to be performed)

Ammunition for Destructive Devices

Ammunition for destructive devices may be imported by a Type 11 FFL:

- for sale or other distribution to a law enforcement or government agency. Importers seeking to import ammunition for destructive devices must attach to their Form 6 a purchase order from a law enforcement or government agency, or a copy of a government contract, referencing the ammunition sought for importation
- for scientific testing or research purposes. Importers must attach to the Form 6 a detailed written description of the scientific testing or research to be performed)

Armor Piercing Ammunition

Armor piercing ammunition may be imported by a Type 11 FFL:

- for sale or other distribution to a law enforcement or government agency. Importers seeking to import armor piercing ammunition must attach to their Form 6 a purchase order from a law enforcement or government agency, or a copy of a government contract, referencing the ammunition sought for importation
- for scientific testing or research purposes. Pursuant to **27 CFR § 478.149**, an importer may sell or otherwise distribute armor piercing ammunition to any person intending to use armor piercing ammunition for scientific testing or research purposes when that person has provided the importer with a copy of their written approval from ATF authorizing them to procure the armor piercing ammunition for such purposes. The importer must attach a copy of ATF's approval to his Form 6 application.

National Firearms Act Sales Samples

Licensed firearms importers who have paid special (occupational) tax (SOT) may import NFA firearms themselves and for sale or distribution to licensed firearms dealers who have paid SOT, for use as sales samples pursuant to the provisions of **27 CFR §§ 479.105(d) and 479.112(d)**, and ATF Rulings 85-2 and 2002-5.

Dealer Sales Samples of Machineguns. 27 CFR § 479.105(d)

Applications to transfer and register a machinegun manufactured or imported on or after May 19, 1986, to dealers qualified under this part will be approved if it is established by specific information the expected governmental customers who would require a demonstration of the weapon, information as to the availability of the machinegun to fill subsequent orders, and letters from governmental entities expressing a need for a particular model or interest in seeing a demonstration of a particular weapon. Applications to transfer more than one machine gun of a particular model to a dealer must also establish the dealer's need for the quantity of samples sought to be transferred.

Pursuant to the above section of regulations, applications to transfer and register machineguns manufactured or imported on or after May 19, 1986, to qualified firearms dealers will be approved if:

- Letterhead documentation signed by the law enforcement or government agency official having jurisdiction over the particular area and current, expressing an interest in seeing a demonstration of the particular firearm is attached to the Form 6. The required documentation must specifically identify the firearm by type, caliber, model designation, if any, and serial number, if known,
- Information that additional quantities of the specific firearm are available to fill future orders is attached to the Form 6,
- The firearm sought for use as a sales sample is not presently in the requestor's inventory,
- Documentation clearly establishing the need for more than one of a particular type, caliber, or model firearm as a sales sample is attached to the Form 6. See ATF Ruling 2002-5 reprinted below for more information and guidance, and/or
- A copy of the special (occupational) tax stamp of the dealer attempting to acquire the sales sample is attached to the Form 6.

Registration of Imported Firearms. 27 CFR § 479.112(d)

An application, Form 6, to import a firearm by an importer or dealer qualified under this part, for use as a sample in connection with sales of such firearms to Federal, State or local governmental entities, will be approved if it is established by specific information attached to the application that the firearm is particularly suitable for use by such entities. Such information must show why a sales sample of a particular firearm is suitable for such use and the expected governmental customers who would require a demonstration of the firearm. Information as to the availability of the firearm to fill subsequent orders and letters from governmental entities expressing a need for a particular model or interest in seeing a demonstration of a particular firearm would establish suitability for governmental use. Applications to import more than one firearm of a particular model for use as a sample by an importer or dealer must also establish the importer's or dealer's need for the quantity of samples sought to be imported.

Generally, importers of NFA firearms must:

- Complete ATF Form 6A in duplicate, with Section 1 completed, presenting the original copy to CBP at the time of release; complete Section III of the duplicate copy and send it to ATF within 15 days of release from CBP custody
- Ensure the firearms are marked in accordance with the provisions of **27 CFR § 478.92** and **27 CFR § 479.102** within 15 of their release from CBP custody
- Prepare and submit ATF Form 2 the National Firearms Act Branch within 15 days of release from CBP custody
- Enter the firearms into the records prescribed in Subpart H of 27 CFR Part 478.

Curio or Relic Sales Samples

Generally, importers seeking to import NFA firearms that are curios or relics as sales samples must clearly establish that the curio or relic NFA firearms sought for importation are particularly suitable for use as a law enforcement weapon. See ATF Ruling 85-2 below for more information and guidance.

Import permit applications cannot be approved unless accompanied by:

- Documentation signed by you, the importer, providing additional information, such as the expected customers who would require a demonstration of the NFA firearm, and the availability of additional firearms to fill future orders
- Letterhead documentation signed by the law enforcement or government agency official having jurisdiction over the particular area, expressing an interest in seeing a demonstration of the particular firearm. The required documentation must specifically identify the firearm by type, caliber, model designation, if any, and serial number, if known. Such documentation must also establish by detailed and specific information as to why the particular firearm is particularly suitable for use as a law enforcement weapon.

NOTE: ATF reserves the right to determine whether documentation submitted with the import permit application is acceptable, and to require the submission of additional documentation when deemed necessary. Personnel from the Firearms and Explosives Imports Branch may contact the law enforcement or government agency signatory to confirm the authority of the official, the validity of the official's signature, and/or the validity of the supporting documentation.

ATF Ruling 85-2

The Bureau of Alcohol, Tobacco and Firearms has approved a number of applications to import National Firearms Act (NFA) firearms for the use of registered importers to generate orders for such firearms from law enforcement agencies.

A review of the characteristics of NFA firearms approved for importation as sales samples indicates that some of the firearms are not being imported for the purpose contemplated by the statute. Some of the NFA firearms imported are, in fact, curios and relics and are more suitable for use as collector's items than law enforcement weapons.

Importations of NFA firearms are permitted by 26 U.S.C. § 5844, which provides in pertinent part:

"No firearms shall be imported or brought into the United States or any territory under its control or jurisdiction unless the importer establishes under the regulations as may be prescribed by the Secretary, that the firearm to be imported or brought in is:

1. being imported or brought in for the use of the United States or any department, independent establishment, or agency thereof or any State or possession or any political subdivision thereof, or
2. ***
3. being imported or brought in solely for use as a sample by a registered importer or registered dealer;

except that, the Secretary may permit the conditional importation or bringing in of a firearm for examination and testing in connection with classifying the firearm."

The sole purpose of the statute permitting the importation of NFA firearms as sales samples is to permit registered importers to generate orders for firearms from government entities, primarily law enforcement agencies on the basis of the sample.

The implementation of regulation, 27 CFR Section 179.111*, provides that the person importing or bringing in a firearm into the United States or any territory under its control or jurisdiction has the burden of proof to affirmatively establish that the firearm is being imported

or brought in for one of the authorized purposes. In addition, a detailed explanation of why the importation falls within one of the authorized purposes must be attached to the application to import. The mere statement that an NFA firearm is being imported as a sales sample for demonstration to law enforcement agencies does not meet the required burden of proof and is not a detailed explanation of why the importation falls within the import standards.

Held, an application to import a National Firearms Act firearm as a sample in connection with sales of such firearms to law enforcement agencies will not be approved if the firearm is determined to be a curio or relic unless it is established by specific information that the firearm is particularly suitable for use as a law enforcement weapon. For example, the importer must provide detailed information as to why a sales sample of a particular weapon is suitable for law enforcement purposes and the expected customers who would require a demonstration of the weapon. Information as to the availability of firearms to fill subsequent orders would help meet the burden of establishing use as a sales sample. Also, letters from law enforcement agencies expressing a need for a particular model or interest in seeing a demonstration of a particular firearm would be relevant.

ATF Ruling 2002-5

The Bureau of Alcohol, Tobacco and Firearms (ATF) has received inquiries from dealers in machineguns concerning the justification necessary to obtain more than one machinegun of a particular model as dealer sales samples. Specifically, the inquiries are from machinegun dealers who demonstrate machineguns to large police departments and Special Weapons and Tactics (SWAT) teams, which requires the firing of thousands of rounds of ammunition during a single demonstration. Section 922(o) of Title 18, United States Code, makes it unlawful for any person to transfer or possess a machinegun, except a transfer to or by or under the authority of the United States or any department or agency thereof or a State or a department, agency, or political subdivision of; or any lawful transfer or lawful possession of a machinegun lawfully possessed before May 19, 1986.

The regulations in 27 CFR 179.105(d)* provide that applications to register and transfer a machinegun manufactured or imported on or after May 19, 1986, to dealers registered under the National Firearms Act (NFA), 26 U.S.C. Chapter 53, will be approved if three conditions are met. The conditions required to be established include (1) a showing of the expected government customers who would require a demonstration of the weapon; (2) information as to the availability of the machinegun to fill subsequent orders; and (3) letters from government entities expressing a need for a particular model or interest in seeing a demonstration of a particular weapon. The regulation further provides that applications to transfer more than one machinegun of a particular model must also establish the dealer's need for the quantity of samples sought to be transferred.

The dealer sales sample regulation in section 179.105(d) is a narrow exception to the general prohibition on possession of post-1986 machineguns imposed by section 922(o). It requires that dealers submit letters of interest from law enforcement agencies to ensure that dealers possess post-1986 machineguns only for the purposes permitted by law, i.e., for sale or potential sale to government agencies.

Qualified dealers in machineguns often demonstrate weapons to all officers of the department, requiring the machinegun to fire thousands of rounds of ammunition during a single demonstration. In the case of new model machineguns, a department may wish to have thousands of rounds fired from the weapon before they are fully satisfied of its reliability. ATF

is aware that after firing hundreds of rounds a machinegun often gets too hot to safely handle, resulting in the dealer's inability to demonstrate the weapon until it cools. In addition, it is not uncommon for machineguns to jam or misfeed ammunition after a large quantity of ammunition has been fired. Accordingly, dealers who demonstrate machineguns to departments with a large number of officers have asked that ATF approve the transfer of two (2) machineguns of each model as dealer sales samples.

The purpose of the dealer sales sample provision is to permit properly qualified dealers to demonstrate and sell machineguns to law enforcement agencies. Neither the law nor the implementing regulations were intended to impose unnecessary obstacles to police departments and other law enforcement agencies in obtaining the weapons they need to carry out their duties. Accordingly, if a dealer can provide documentation that the dealer needs to demonstrate a particular model of machinegun to an entire police department or SWAT team, ATF will approve the transfer of two (2) machineguns of that model to the dealer as sales samples.

This ruling should not be interpreted to imply that under no circumstances may a Federal firearms licensee (FFL) receive more than two (2) machineguns as sales samples. Consistent with past practice, an FFL who can show a bona fide reason as to why they need more than two (2) machineguns, may be able to receive more than two (2) if the request is accompanied by specific documentation.

Held, applications to transfer two (2) machineguns of a particular model to a Federal firearms licensee as sales samples will be approved if the dealer provides documentation that the dealer needs to demonstrate the machinegun to all the officers of a police department or the department's SWAT team or special operations team. An FFL who offers other bona fide reasons for their need for two (2) or more machineguns may get more than two (2) with specific documentation.

Date signed: September 6, 2002

* Current regulation is in Part 479, not 179.

Import Activities in Foreign Trade Zones & Custom Bonded Warehouses

Foreign Trade Zones

 [Visit the Foreign Trade Zone Link.](#)

A Foreign Trade Zone (FTZ) is a secure area located in or near U.S. Customs and Border Protection (CBP) ports of entry, but are legally considered to be outside the CBP territory for the purpose of tariff laws and CBP entry procedures. FTZ designated areas are the U.S. version of are known internationally as *Free Trade Zones*.

- Foreign and domestic merchandise may be moved into an FTZ for operations, not otherwise prohibited by law, including storage, exhibition, assembly, and processing. All FTZ activity is subject to public interest review. An FTZ site is subject to the laws and regulations of the U.S. as well as those of the state and local community in which it is located.
- Authority for establishing an FTZ facility is granted by the Foreign Trade Zone Board under the Foreign Trade Zone Act of 1934, as amended. **19 U.S.C. § 81a-81u**. The Foreign Trade Zone Act is administered through two sets of regulations, the Foreign Trade Zone regulations (**15 CFR, Part 400**) and CBP regulations (**19, CFR, Part 146**). The Executive Secretariat of the Board is located within the Import Administration of the U.S. Department of Commerce in Washington, DC.

Customs Bonded Warehouse

A Customs Bonded Warehouse (CBW) is a building or stipulated secure area in which dutiable goods may be stored without payment of duty. The authority to establish a CBW is set forth in **19 U.S.C. § 1555**. Bonded manufacturing and smelting and refining warehouses are established under **19 U.S.C. §§ 1311 and 1312**.

Upon entry of goods into the CBW, the importer and warehouse proprietor incur liability under a bond. This liability is generally canceled when the goods are

- Exported or deemed exported
- Withdrawn for supplies to a vessel or aircraft involved in international traffic
- Destroyed under CBP supervision
- Withdrawn for consumption within the U.S. after payment of duty.

FTZ/CBW Import Permit Application Requirements and Processing Procedures

When an importer submits an ATF Form 6 import permit application seeking authority to enter firearms, ammunition or other implements of war into an FTZ or CBW, the application will be conditionally approved, and a letter outlining the procedures to be followed will be attached to and made a part of the approved ATF Form 6 import permit. The approved ATF Form 6 imports permit must then be presented to CBP port officials to secure permission to move the articles into the FTZ or CBW. **Please note that the law provides that the period of storage within a CBW may not exceed 5 years.**

An importer who wishes to withdraw firearms, ammunition, and/or other implements of war from an FTZ or CBW, must submit an ATF Form 6 requesting authority to remove the articles from the FTZ or CBW. Such applications will be processed in accordance with pertinent import provisions of the Gun Control Act, the National Firearms Act and/or the Arms Export Control Act.

Firearms, ammunition and other defense articles are frequently placed into an FTZ or CBW in order to either delay the payment of import duty or to store the articles pending subsequent withdrawal for export or entry into the U.S. Often, the entry of the firearms or ammunition placed into an FTZ or CBW for storage is restricted by law. For example, ATF can only approve the entry of machineguns or other weapons subject to the NFA, nonsporting firearms and nonsporting ammunition into the U.S:

- For sale to a qualified law enforcement or government agency
- For use as a model or sales sample (NFA weapons only)
- For use is scientific testing or research (except machineguns)

international Import Certificates

The International Import Certificate (IIC), Form BXA-645/ATF-4522/DPS-53) was adopted as part of an agreement between the U.S. Department of Commerce, the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the U.S. Department of State to facilitate international cooperation in export control matters and to create a standardized method of control. When an importer submits an IIC form to ATF, it is usually submitted in together with an ATF Form 6 import permit application. If the ATF Form 6 application is approved, the IC will also be processed by ATF, and it will bear the same control number assigned to the corresponding approved ATF Form 6. However, an importer may also request that ATF process an IIC submitted for commodities that are subject to ATF's import controls but do not require an approved ATF Form 6 import permit for entry into the U.S. (e.g., dynamite) . Please note that, unlike an approved ATF Form 6, which is valid for 12 months, an IIC is valid for only 6 months, and the importer may need to request a second IIC if the articles listed on the ATF Form 6 will not be imported during the first 6 months of the permit's life.

 [ATF Internet](#)

Surplus Military

A surplus military firearm is defined as any firearm that belonged to a regular or irregular (e.g., militia) military force at any time. With limited exceptions, as discussed below, surplus military firearms and ammunition can only be imported by or for the official use of law enforcement or government entities. **18 U.S.C. § 925(a)(1)**.

Surplus Military Curio or Relic Firearms

A surplus military curio or relic (SMCR) firearm is any firearm that at any time belonged to a regular or irregular military, **and** one that also meets the definition of a curio or relic firearm. The regulations at **27 CFR § 478.11** define curio or relic firearms as:

Firearms which are of special interest to collectors by reason of some quality other than is associated with firearms intended for sporting use or as offensive or defensive weapons. To be recognized as curios or relics, firearms must fall within one of the following categories:

- (a) Firearms which were manufactured at least 50 years prior to the current date, but not including replicas thereof;
- (b) Firearms which are certified by the curator of a municipal, State, or Federal museum which exhibits firearms to be curios or relics of museum interest; and
- (c) Any other firearms which derive a substantial part of their monetary value from the fact that they are novel, rare, bizarre, or because of their association with some historical figure, period, or event. Proof of qualification of a particular firearm under this category may be established by evidence of present value and evidence that like firearms are not available except as collector's items, or that the value of like firearms available in ordinary commercial channels is substantially less.

ATF Ruling 80-8

The provisions of ATF Ruling 80-8 provide that an application for a permit to import a surplus military firearm or nonsporting firearm or ammunition may be approved by ATF **if** the application is supported by:

- An original purchase order from a law enforcement or government agency specifically describing the surplus military firearms or nonsporting firearms (manufacturer's name and address, type, caliber or gauge, model designation, quantity, and serial numbers, if known) or nonsporting ammunition (manufacturer's name and address, type, and caliber or gauge, quantity); and/or
- A letter prepared by an official of a bona fide law enforcement or government agency, on agency letterhead, signed by the chief law enforcement officer (CLEO), such as the chief of police, sheriff, commander, etc, or other officially designated employee having the authority to procure firearms or ammunition on behalf of the agency, stipulating that the firearms and/or ammunition are being purchased by the agency with agency funds for departmental inventory. The letter must specifically describing the surplus military

firearms or nonsporting firearms (manufacturer's name and address, type, caliber or gauge, model designation, quantity, and serial numbers, if known) or nonsporting ammunition (manufacturer's name and address, type, and caliber or gauge, quantity)

Pursuant to the provisions of **18 U.S.C. § 925(e)**, a Type 08 or 11 FFL may import SMCR firearms into the United States pursuant to an approved ATF Form 6 import permit. When seeking a permit to import a SMCR firearm, a licensed importer must attach the following documentation to his or her ATF Form 6 application:

- Original documentation (such as warehouse receipts or other documents which provides the required history of storage) attesting to where the firearm has been located for the five-year period immediately preceding importation. The firearm cannot have been in a proscribed country or area at any time during that five-year period. 27 CFR § 447.52(e) (2). The importer should obtain this documentation from the foreign source (foreign seller, family member, etc.) of the firearm.

Example of Foreign Source Document Language:

"I (insert name of foreign source) attest that I have possessed the (insert the specific firearm by manufacturer's name and address, type, caliber, model designation, and serial number if known) as described in items 8(a)-(k) on the completed ATF Form 6) in (insert the name of the country in which the firearm was stored) since (insert date acquired)."

- If the SMCR firearm to be imported was manufactured in a proscribed country or area, original documentation attesting that the firearm was manufactured in that country or area prior to date, as established by the Department of State, the country or area became proscribed. **27 CFR § 447.52(e) (1)**.
- A statement from you, the applicant, executed under the penalty of perjury, certifying that the Form 6 application, and all documents attached to it, are true, correct and complete.

Suggested Language of Importer's Certification

"I declare under the penalty of perjury that this application, and all documents attached thereto, have been examined by me and to the best of knowledge and belief, are true and correct."

Surplus Military, U.S-Origin

In November 1998, the Department of State directed ATF in writing to deny all applications to import U.S.-origin, surplus military firearms, firearm parts, ammunition, and other defense articles identified by the Department of State as significant military equipment (SME) (e.g., aircraft, military vehicles, etc.) unless the applicant has attached to his or her application a copy of the written retransfer authorization, issued by the Department of State, authorizing the foreign supplier to transfer the articles to the applicant. However, should the applicant fail to attach a copy of the required written retransfer authorization to your application, by virtue of statutory language enacted in 2003, ATF cannot take any action to deny his or her application. As a result, applications for permits to import such articles of U.S-origin will be returned to the applicant without action unless a copy of the required retransfer authorization specific to the articles sought for importation is attached to the permit application.

 [ATF Internet](#)

Firearms and Ammunition Excise Tax (FAET)

NOTE: NOTE: ATF no longer administers the Firearms and Ammunition Excise Tax (FAET) provisions of law. That authority rests with the [Alcohol and Tobacco Trade Bureau \(TTB\)](#) within the U.S. Dept. of Treasury. Accordingly, the following information is provided to help increase importers' awareness of the tax and their possible liability for the tax depending on the nature of their operations.

Background

First imposed on February 25, 1919, **Section 4181 of the Internal Revenue Code** imposes an excise tax on imported firearms and ammunition when the importer sells or uses the firearms or ammunition (FAET). A tax of 10 percent of the sales price is imposed on pistols and revolvers, and a tax of 11 percent of the sales price is imposed on other portable weapons (e.g., rifles and shotguns) and ammunition. The excise tax is not imposed again unless the firearms and ammunition are further manufactured. At one time, the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) was responsible for collecting FAET. However, since January 2003, this responsibility rests with the Alcohol and Tobacco Tax and Trade Bureau (TTB), U.S. Dept. of Treasury.

Who is Liable for FAET

Under most circumstances, the person who causes and directs the importation of the firearms and/or ammunition will be liable for the FAET. For the purposes of FAET, the importer is any person who imports firearms or ammunition (shells or cartridges) into the U.S., or who withdraws such articles from an FTZ or CBW for sale or use in the U.S.

Exemptions

There are certain situations where the importation of firearms or ammunition may be exempt from FAET. Information regarding these exemptions may be obtained at www.ttb.gov/fet/index.htm or by contacting TTB's National Revenue Center (see below).

Taxable Activities

Any activity conducted in the course of trade or business that would require an FAET tax return, ATF Form 5300.35, Federal Firearms and Ammunition Excise Tax Return, may require the importer to make a deposit in addition to the need to file an ATF F 5300.35. Refer to ATF Form 5300.27, Federal Firearms Ammunition Excise Tax Deposit, for further information on when a deposit is required.

FAET Inquiries

For further information concerning FAET, please contact TTB's Firearms and Ammunition Excise Tax Unit within their National Revenue Center.

8002 Federal Office Building
550 Main Street,
Cincinnati, OH 45202

1-800-398-2282

1-513-684-3817

 tbquestions@ttb.gov

 [ATF Internet](#)

Recordkeeping Requirements

Applicable Recordkeeping Regulations -

- **27 CFR 447, Subpart D - Registration**
- **27 CFR 478, Subpart H - Records**
- **27 CFR 479, Subpart I - Records and Returns**

27 CFR 447, Subpart D - Recordkeeping Requirements for Registered Importers of U.S. Munitions Import List (USMIL) Articles:

- **Articles regulated by 27 CFR Parts 478 and 479.** The provisions of **27 CFR § 447.34 (a)** directs registered importers engaged in the business of importing articles subject to the controls of 27 CFR, Parts 478 and 479 to maintain records in accordance with the applicable provisions of those parts and for the period of time prescribed
- **All other USMIL defense articles.** Under **27 CFR § 447.34(b)**, registered importers engaged in the business of importing defense articles listed on the USMIL subject to the permit requirements of Subpart E of Part 447 must maintain for a period of 6 years, records bearing on such articles imported, including records concerning their acquisition and disposition, including ATF Forms 6 and 6A, unless a longer or shorter period of time is prescribed by an appropriate ATF officer.

27 CFR Part 478, Subpart H - Recordkeeping Requirements for Type 08 and 11 FFLs

- **Records to be maintained on the license premises.** **27 CFR § 478.121(a)** requires licensed importers to retain the records pertaining to firearms transactions prescribed by Part 478 on their licensed premises for the length of time prescribed by **27 CFR § 478.129**. See *below*. The records pertaining to ammunition prescribed by Part 478 shall be retained on the licensed premises in the manner prescribed by **27 CFR § 478.125**.
- **Right of entry.** **27 CFR § 478.121(b)** provides that an ATF officer may, for the purposes and under the conditions prescribed in **27 CFR § 478.23**, enter the premises of any licensed importer, for the purposes of examining or inspecting any record or document required by or obtained under Part 478. Under **18 U.S.C. § 923(g)**, licensed importers are required to make such records available for such examination or inspection during business hours.
- **Specified records.** **27 CFR § 478.121(c)** specifies that each licensed importer shall maintain such records of importation, shipment, receipt, sale or other disposition, whether temporary or permanent, of firearms and such records of the disposition of ammunition as the regulations in Part 478 prescribe.
- **Timing of entries.** Under the provisions of **27 CFR § 478.122(a)** each licensed importer shall, within 15 days of the date of importation (date of release from CBP custody) or other acquisition, record the type, model, caliber or gauge, manufacturer, country of manufacture, and serial number of each firearm imported or otherwise acquired, and the date such importation or other acquisition was made.
- **Required information and formats.** **27 CFR § 478.122(b)** requires licensed importers to maintain a record of firearms disposed of to another licensee and a separate record of armor piercing ammunition dispositions to governmental entities, for exportation, or for testing or experimentation authorized under the provisions of **27 CFR § 478.149** on the licensed premises. For firearms, the record shall show the quantity, type manufacturer,

country of manufacture, caliber or gauge, model, serial number of the firearms so transferred, the name and license number of the licensee to whom the firearms were transferred, and the date of the transaction. For armor piercing ammunition, the record shall show the date of the transaction, manufacturer, caliber or gauge, quantity of projectiles, and the name and address of the purchaser, The information required by this paragraph shall be entered in the proper record book not later than the seventh day following the date of the transaction, and such information shall be recorded in accordance with the following formats:

Importer's Firearms Disposition Record

Quantity	Type	Manufacturer	Country of manufacture	Caliber or gauge	Model	Serial No.	Name and license No. of licensee to whom transferred	Date of the transaction
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Importer's Armor Piercing Ammunition Disposition Record

Date	Manufacturer	Caliber or gauge	Quantity of projectiles	Purchaser--Name and address
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- **Alternate records. 27 CFR § 478.122(c)** provides that, notwithstanding the provisions of **27 CFR § 478.122(b)**, the Director of Industry Operations may authorize alternate records to be maintained by a license importer to record the disposal of firearms and armor piercing ammunition when it is shown that such alternate records will accurately and readily disclose the information required by 27 CFR § 478.122(b). A license importer who proposes to use alternate records shall submit a letter application, in duplicate, to the Director of Industry Operations and shall describe the proposed alternate records and the need therefore. Such alternate records shall not be employed by the licensed importer until approval is received from the Director of Industry Operations.
- **Transfers to nonlicensees. 27 CFR § 478.122(d)** directs that each importer shall maintain separate records of the sales or other dispositions of firearms to nonlicensees. Such records shall be maintained in the form and manner prescribed by **27 CFR §§ 478.124** (ATF Form 4473, Firearms Transaction Record) and **478.125** (Firearms Acquisition and Disposition Record).
- **Records retention periods for licensed importers and licensed manufacturers. 27 CFR § 478.129(d)** directs that licensees will maintain permanent records of the importation, manufacture, or other acquisition of firearms, including ATF Forms 6 and 6A, as required by Subpart G – Importation of Part 478. Licensed importers' records and licensed manufacturers' records of the sale or other disposition of firearms after December 15, 1968, shall be retained through December 15, 1988, after which records of such transactions over 20 years of age may be discarded.

27 CFR 479, Subpart I - Records and Returns

- **NFA Firearms. 27 CFR § 479.131** provides that for the purposes of Part 479, each manufacturer, importer, and dealer in firearms shall keep and maintain such records regarding the manufacture, importation, acquisition (whether by making, transfer, or otherwise), receipt, and disposition of firearms as are prescribed, and in the manner and place required, by Part 478. In addition, each manufacturer, importer, and dealer shall maintain, in chronological order, at his place of business, a separate record consisting of the documents required by Part 479 showing the registration of any firearm to him. The

