

**26 CFR 178.114: IMPORTATION BY MEMBERS OF THE U.S. ARMED FORCES.
(Also 178.22, 178.112)**

Members of the U.S. Armed Forces may, under specified conditions, import up to 3 rifles or shotguns and up to 1,000 rounds of ammunition without obtaining the permit required by 26 CFR 178.114.

Rev. Rul. 69-309

[Status of ruling: Revoked by T.D. ATF-426 (65 FR 38194, June 20, 2000)]

It has been found that a variation is necessary in the procedures which may be utilized by members of the U.S. Armed Forces returning to the United States who desire to import not more than three rifles or shotguns for their personal use, and not more than 1,000 rounds of ammunition therefor.

Under 26 CFR 178.114, a member of the U.S. Armed Forces must file application for a permit (Form 6 (Firearms), Application and Permit for Importation of Firearms, Ammunition and Implements of War), with, and obtain the permit from, the Director, Alcohol, Tobacco and Firearms Division, before importing any firearms or ammunition into the United States pursuant to 18 U.S.C. 925(a)(4). Upon receipt of an approved application (permit), the permittee or his authorized agent may obtain the release of the firearms or ammunition from Customs custody upon showing that a permit has been obtained and furnishing a Form 6A (Firearms), Release and Receipt of Imported Firearms, Ammunition and Implements of War, to the Customs officer releasing the firearms or ammunition. The Customs officer, after certification, forwards the Form 6A (Firearms) to the Assistant Regional Commissioner (Alcohol, Tobacco and Firearms) for the region wherein the State of residence of the member of the U.S. Armed Forces is located.

The Service is experiencing delays in approving applications for such permits due to the heavy volume of applications being received and the large number of incomplete applications filed. These delays are compounded by mailing difficulties inherent in correspondence with transient servicemen often resulting in the arrival of firearms and ammunition eligible for importation which must be held in Customs custody until permits can be obtained. Accordingly, it has been determined that a variation from the requirements set forth in 26 CFR 178.114 is necessary to expedite these importations.

As a general rule, rifles and shotgun which are not of surplus military origin and which do not fall within the definition of a firearm under section 5845(a) of Title 26, U.S.C. (National Firearms Act) and ammunition for rifles and shotguns (exclusive of tracer or incendiary) are deemed particularly suitable for sporting purposes within the meaning of 18 U.S.C. 925(a)(4), and for the purpose of this Revenue Ruling only will be treated as though they were on an importation list provided for by 26 CFR 178.112(c).

The variation set forth hereafter is approved pursuant to a finding required by 26 CFR 178.22(a) that an emergency exists and a variation from specific requirements (1) is necessary; (2) will not hinder the effective administration of 26 CFR Part 178; and (3) is not contrary to any provisions

of law. Because the variation applies to all members of the U.S. Armed Forces as indicated hereafter, it will not be necessary that they submit a written application for approval of such variation pursuant to 26 CFR 178.22(b).

Therefore, under the authority contained in 26 CFR 178.22(a), the requirement of a permit (Form 6 (Firearms)) is hereby waived as to any member of the U.S. Armed Forces desiring to transport, ship, receive or import firearms or ammunition into the United States under the following circumstances:

(1) The member of the U.S. Armed Forces is on active duty outside the United States or has been on active duty outside the United States within the 60-day period immediately preceding the transportation, shipment, receipt or importation;

(2) The importation consists of rifles or shotguns or any combination thereof (excluding any firearm coming within the purview of the National Firearms Act and any firearm of military surplus origin) not to exceed a total of three, and not more than 1,000 rounds of ammunition for rifles and shotguns (excluding tracer or incendiary ammunition) when those firearms or ammunition are on the person of a returning member of the U.S. Armed Forces or with his baggage or effects, whether accompanied or unaccompanied (but not mailed unless they are included in unaccompanied baggage or effects which are officially shipped through the mails by a Transportation Officer of the U.S. Armed Forces incident to a permanent change of duty station);

(3) The rifles and shotguns and ammunition are being transported, shipped, received and imported into the United States to the place of residence, and are intended for the personal use of the member of the U.S. Armed Forces importing them;

(4) The importation is incident to the return of the importer to a permanent duty station in the United States from a permanent duty station abroad, or his release from active duty;

(5) The importer of the firearms and ammunition completes, and he or his authorized agent furnishes to the Customs officer releasing the firearms and ammunition, a Form 6A (Firearms) pursuant to 26 CFR 178.114(b) and a certification that the importation of and the transportation to and the receipt and possession by the importer at his place of residence of the firearms and ammunition would not constitute any violation of Title I, State Firearms Control Assistance (U.S.C., Title 18, Chapter 44), or Title VII, Unlawful Possession or Receipt (U.S.C., Title 18, Appendix), of the Omnibus Crime Control and Safe Streets Act of 1968 (82 Stat. 197), or Section 414 of the Mutual Security Act of 1954 (68 Stat. 848), or any applicable State law or published ordinance.