

Section 2733(a) of the Internal Revenue Code of 1939 defines a firearm as "a shotgun or rifle having a barrel of less than 18 inches in length, or any other weapon, except a pistol or revolver, from which a shot is discharged by an explosive if such weapon is capable of being concealed on the person, or a machine gun, and includes a muffler or silencer for any firearm whether or not such firearm is included within the foregoing definition, but does not include any rifle which is within the foregoing provisions solely by reason of the length of its barrel if the caliber of such rifle is .22 or smaller and if its barrel is 16 inches or more in length."oo

A .410 gauge gun concealed in a can is a firearm since it is "any other weapon" capable of being concealed on the person.oo

^ A pistol grip hand gun with an 8-in .h barrel chambered for a .410 gauge shotgun shell does not come within the classification of either a pistol or revolver or of a shotgun in the accepted definition of such terms. Such weapon is held to be "any other weapon" capable of being concealed on the person and therefore is classified as a firearm within the meaning of section 2733(a) of the 1939 Code, and is subject to the registration and transfer provisions of the Code and of Regulations 88.4

A flare pistol is not a firearm provided such pistol is capable of firing only the pyrotechnic shells or cartridges designed for use with such pistols.