

§ 5848.]

(Also Part II-B, Federal Firearms Act, Section 1; 177.10.)

Rev. Rul. 59-341

The Internal Revenue Service has had the occasion to examine the Dardick Handgun, a double-action, semiautomatic, revolving cylinder weapon. This weapon is basically a .38 caliber handgun, employing a continuous feed system, and using a triangular shaped cartridge case, the .38 Dardick "Trounds." By means of an adapter and an interchangeable .22 caliber barrel, conventional .22 caliber ammunition can also be fired from the basic gun. Ammunition cannot be fired by the basic mechanism unless a barrel is attached. By inserting the basic mechanism into a one piece rifle unit, the gun becomes a .22 caliber rifle with a barrel length of over 16 inches. *Held*, the Dardick Handgun is not a firearm within the purview of the National Firearms Act (chapter 53 of the Internal Revenue Code of 1954); however, it is subject to the Federal Firearms Act (15 U.S.C. 901).