

REGULATIONS 88, SECTION 310.12: Firearm.  
(Also Federal Firearms Act, Section 1;  
Regulations 131, Section 315.2.)

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A device for trapping animals which fires a special plastic cartridge but is not capable of firing projectiles is not a "firearm" within the meaning of section 2733(a) of the Internal Revenue Code or section 1(3) of the Federal Firearms Act. Since the plastic cartridges are not designed to fire projectiles, they cannot be considered ammunition according to the commonly accepted definition of the term.