חמץ may be destroyed by scattering it in the wind, or throwing it in the sea, or burning. Burning is ideal.

It is a עבודה זרה for anyone who finds עבודה זרה to destroy it. How is this done? By grinding and throwing it into the sea. The ש"ך writes that if that sea is ים המלח, it need not be ground up as the saltwater will destroy it.

חמץ. מותר באכילה ובהנאה is פסח ובהנאה מותר באכילה ובהנאה owned by a Jew is אסור בהנאה, even if it was retained by accident. אסור בהנאה may be sold or given to a non-Jew as a מתנה but not as a מתנה על מנת להחזיר. One must be careful that if he sells his כלים to a אוי as that might require him to immerse those כלים in the מקוה (being as how they were owned by a אוי).

It is important to note that the selling of the אח is a real sale, and not a legal fiction. There must be a קנין made by the אוֹ in order to effect the sale. The אמר must be accessible over חמץ, as no legitimate sale takes place without access to the product being sold. The אמר may be kept in the house, but there should be a way for the אני to get in the house (if a person is away for אפסח, he should leave access to his key).

What should a person do first, sell his אחם or burn it? A person should burn it, as the רמ"א brings down, the אחמץ he is burning should belong to him (or he can sell it first with the stipulation that he is not selling the אחמץ he intends on burning).