

#### §4.22

#### 19 CFR Ch. I (4-1-05 Edition)

trade or, if in ballast, which is not arriving from a foreign port during the usual course of its employment as a vessel engaged in trade.

(5) It is a yacht or other pleasure vessel not carrying passengers or merchandise in trade.

(6) It is engaged exclusively in scientific activities.

(7) It is engaged exclusively in laying or repairing cables.

(8) It is engaged in whaling or other fisheries, even though it may have entered a foreign port for fuel or supplies, if it did not carry passengers or merchandise in trade.

(9) It is a passenger vessel making three trips or more a week between a port of the United States and a foreign port.

(10) It is used exclusively as a ferry boat, including a car ferry.

(11) It is a tug with a Great Lakes license endorsement on its vessel document, when towing vessels which are required to make entry.

(12) It is a documented vessel with a Great Lakes license endorsement which has touched at an intermediate foreign port or ports during a coastwise voyage.

(13) It enters otherwise than by sea from a foreign port at which tonnage or lighthouse duties or equivalent taxes are not imposed on vessels of the United States (applicable only where the vessel arrives from a port in the province of Ontario, Canada).

(14) It is a coastwise-qualified vessel solely engaged in the coastwise trade (although arriving from a foreign port or place, it is engaged in the transportation of merchandise or passengers, or the towing of a vessel other than a vessel in distress, between points in the U.S. via a foreign point) (see §§4.80, 4.80a, 4.80b, and 4.92).

(15) It is a vessel entering directly from the Virgin Islands (U.S.), American Samoa, the islands of Guam, Wake, Midway, Canton, or Kingman Reef, or Guantanamo Bay Naval Station.

(16) It is a vessel making regular daily trips between any port of the United States and any port in Canada wholly upon interior waters not navigable to the ocean, except that such a

vessel shall pay tonnage taxes upon her first arrival in each calendar year.

(17) It is a vessel arriving at a port in the United States which, while proceeding between ports in the United States, touched at a foreign port under circumstances which would have exempted it from making entry under section 441(4), Tariff Act of 1930, as amended (19 U.S.C. 1441(4)), had it touched at a United States port.

[28 FR 14596, Dec. 31, 1963, as amended by T.D. 72-264, 37 FR 20317, Sept. 29, 1972; T.D. 75-110, 40 FR 21027, May 15, 1975; T.D. 75-206, 40 FR 34586, Aug. 18, 1975; T.D. 79-276, 44 FR 61956, Oct. 29, 1979; T.D. 83-214, 48 FR 46512, Oct. 13, 1983; T.D. 93-12, 58 FR 13197, Mar. 10, 1993]

#### §4.22 Exemptions from special tonnage taxes.

Vessels of the following nations are exempted by treaties, Presidential proclamations, or orders of the Secretary of the Treasury from the payment of any higher tonnage duties than are applicable to vessels of the United States and are exempted from the payment of light money:

Algeria.  
Antigua and Barbuda.  
Arab Republic of Egypt.  
Argentina.  
Australia.  
Austria.  
Bahamas, The.  
Bahrain.  
Bangladesh.  
Barbados.  
Belgium.  
Belize.  
Bermuda.  
Bolivia.  
Brazil.  
Bulgaria.  
Burma.  
Canada.  
Chile.  
Colombia.  
Costa Rica.  
Cuba.  
Cyprus.  
Czechoslovakia.  
Denmark (including the Faeroe Islands).  
Dominica.  
Dominican Republic.  
Ecuador.  
El Salvador.  
Estonia.  
Ethiopia.  
Fiji.  
Finland.  
France.

**Bureau of Customs and Border Protection, DHS, Treasury****§ 4.24**

Gambia, The.  
German Democratic Republic.  
German Federal Republic.  
Ghana.  
Great Britain (including the Cayman Islands).  
Greece.  
Greenland.  
Guatemala.  
Guinea, Republic of.  
Guyana.  
Haiti.  
Honduras.  
Hong Kong.  
Hungarian People's Republic  
Iceland.  
India.  
Indonesia.  
Iran.  
Iraq.  
Ireland (Eire).  
Israel.  
Italy.  
Ivory Coast, Republic of.  
Jamaica.  
Japan.  
Kenya.  
Korea.  
Kuwait.  
Latvia.  
Lebanon.  
Liberia.  
Libya.  
Luxembourg.  
Malaysia.  
Malta.  
Marshall Islands, Republic of.  
Mauritius.  
Mexico.  
Monaco.  
Morocco.  
Nauru, Republic of.  
Netherlands.  
Netherlands Antilles.  
New Zealand.  
Nicaragua.  
Nigeria.  
Norway.  
Oman.  
Pakistan.  
Panama.  
Papua New Guinea.  
Paraguay.  
People's Republic of China.  
Peru.  
Philippines.  
Poland.  
Portugal.  
Qatar.  
Rumania.  
Saudi Arabia.  
Senegal.  
Singapore, Republic.  
Somali, Republic.  
Spain.  
Sri Lanka.  
St. Vincent and The Grenadines.

Surinam, Republic of.  
Sweden.  
Switzerland.  
Syrian Arab Republic.  
Taiwan.  
Thailand.  
Togo.  
Tonga.  
Tunisia.  
Turkey.  
Tuvalu.  
Union of South Africa.  
Union of Soviet Socialist Republics.  
United Arab Emirates (Abu Dhabi, Ajman, Dubai, Fujairah, Ras Al Khaimah, Sharjah, and Umm Al Qaiwain).  
Uruguay.  
Vanuatu, Republic of.  
Venezuela.  
Yugoslavia.  
Zaire.

[28 FR 14596, Dec. 31, 1963]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 4.22, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

**§ 4.23 Certificate of payment and cash receipt.**

Upon each payment of tonnage tax or light money, the master of the vessel shall be given a certificate on Customs Form 1002 on which the control number of the cash receipt (Customs Form 368 or 368A) upon which payment was recorded shall be written. This certificate shall constitute the official evidence of such payment and shall be presented upon each entry during the tonnage year to establish the date of commencement of the tonnage year and to insure against overpayment. In the absence of the certificate, evidence of payment of tonnage tax shall be obtained from the port director to whom the payment was made.

[T.D. 85-71, 50 FR 15415, Apr. 18, 1985, as amended by T.D. 92-56, 57 FR 24943, June 12, 1992]

**§ 4.24 Application for refund of tonnage tax.**

(a) The authority to make refunds in accordance with section 26 of the Act of June 26, 1884 (46 U.S.C. 8) of regular tonnage taxes described in § 4.20(a) is delegated to the Directors of the ports where the collections were made. If any