§ 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
Cook Islands
Costa Rica
Cuba
Cyprus
Czechoslovakia
Denmark (including the Faeroe Islands)
Dominica
Dominican Republic
Ecuador
El Salvador
Estonia
Ethiopia
Fiji
Finland
France
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
Lithuania
Luxembourg
Malaysia
Mali
Marshall Islands, Republic of
Mauritius
Mexico
Monaco
Morocco
Nauru, Republic of
Netherlands
Netherlands Antilles
New Zealand
Nicaragua
Nigeria
Netherlands Antilles
New Zealand
Norway
Oman
Pakistan
Panama
Papua New Guinea
Paraguay
People’s Republic of
China
Peru
Philippines
Poland
Portugal
Qatar
Rumania
Saudi Arabia
Senegal
Singapore, Republic of
Somali, Republic of
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

§ 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.


§ 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 doubt exists, the case shall first be referred to Headquarters, U.S. Customs Service for advice.

(b) Each application for refund of regular or special tonnage tax or light money prepared in accordance with this section shall be filed with the Customs officer to whom payment was made. After verification of the pertinent facts asserted in the claim, the application shall be forwarded with any necessary report or recommendation to the appropriate port director. Applications for refund of special tonnage tax and light money (see § 4.20(c)) with the reports and recommendations submitted therewith shall be forwarded by the port director to the Commissioner of Customs for decision. Any refund authorized by the Port Director under paragraph (a) of this section or any refund of special tonnage tax or light money authorized by the Commissioner of Customs shall be made by the appropriate Customs officer. The records of tonnage tax shall be clearly noted to show each refund authorized.

(c) The application shall be a direct request for the refund of a definite sum, showing concisely the reasons therefor, the nationality and name of the vessel, and the date, place, and amount of each payment for which refund is requested. The application shall be made within 1 year from date of the payment. A protest against a payment shall not be accepted as an application for its refund.

(d) When the application is based upon a claim that more than five payments of regular tax at either the 2-cent or the 6-cent rate have been made during a tonnage year, the application shall be supported by a statement from the appropriate Customs officer at the port where the application is submitted and from the appropriate Customs officer at each port at which any claimed payment was made verifying the facts and showing in each case whether refunds have been authorized.

(e) The application shall include a certificate by the owner or by the owner’s agent that payment of tonnage tax at the applicable rate has been or will be made for each entry of the vessel on a voyage on which that rate is applicable before the end of the current tonnage year, exclusive of any payment which has been refunded or which may be refunded as a result of such application.

(f) The owner or operator of the vessel involved, or other party in interest, may file with the port Director a petition addressed to the Commissioner of Customs for a review of the port director’s decision on an application for refund of regular tonnage tax. Such petition shall be filed in duplicate within 30 days from the date of notice of the