hours or less is increased to exceed six
hours, the transportation will continue
to be uninterrupted international air
transportation if the increase in time is
attributable to delays in the arrival or
departure of the scheduled air trans-
portation. In such case the transpor-
tation shall continue to be uninter-
rupted international air transportation
if the passenger continues his transpor-
tation no later than on the first avail-
able flight offered by the continuing
carrier which affords the passenger
substantially the same accommoda-
tions as originally purchased. However,
if for any other reason such interval at
any stopover is increased to more than
6 hours, the transportation will lose its
classification of uninterrupted inter-
national air transportation. The tax
applicable in such case shall be paid as
provided in paragraph (a) (2) of
§ 49.4264(c)–1. The transportation from
the point of origin in the United States
to a port or station outside the United
States and the 225–mile zone, with a
stopover in the United States, must be
scheduled before the time the initial
transportation commences in order for
the United States portion of such
transportation to qualify as uninter-
rupted international air transpor-
tation. For example, where transpor-
tation by air from Chicago to New
York only is scheduled in Chicago and
transportation by air from New York
to London, England, is scheduled by
the passenger after his arrival in New
York, the Chicago to New York trip
does not qualify as uninterrupted
international air transportation even
though the passenger may depart on
the London flight within six hours
after arrival in New York.

[T.D. 6430, 24 FR 9665, Dec. 3, 1959, as amend-

§ 49.4263–1 Commutation tickets.

(a) Tickets for single trips of less than
30 miles. Amounts paid for commuta-
ton or season tickets or books for sin-
gle trips of less than 30 miles are ex-
empt from the tax imposed by section
4261, regardless of the length of time
for which such tickets or books are
valid. The phrase “less than 30 miles”
means less than 30 constructive miles
in instances where the charge is based
on constructive mileage.

(b) Tickets for one month or less.
Amounts paid for commutation tickets
or books for one month or less are ex-
empt from the tax regardless of the dis-
tance of a single trip.

nated by T.D. 6618, 27 FR 11225, Nov. 14, 1962]

§ 49.4263–2 Charges not exceeding 60
cents.

(a) In general. The tax imposed by
section 4261 does not apply to transpor-
tation payments of 60 cents or less.

(b) Round trips. The exemption is de-
termined by the amount paid for a sin-
gle one-way trip. Thus, an amount of
more than 60 cents paid for round-trip
transportation is exempt from the tax,
if the regular one-way single fare of
like class between the terminal points
of the round trip does not exceed 60
cents.

(c) Charters. An amount paid for the
charter of a car, train, motor vehicle,
aircraft, or boat with respect to trans-
portation beginning before November
16, 1962, or of an aircraft with respect
to transportation beginning after No-
very 15, 1962, is exempt from the tax,
if the payment represents a per capita
charge of sixty cents or less for each
person actually transported.

(d) Seating or sleeping accommodations.
Any amount paid for seating or sleep-
ing accommodations is not subject to
tax under section 4261(c) where the
amount of the related payment for
transportation is 60 cents or less. How-
ever, where the payment for transpor-
tation exceeds 60 cents, a payment for
seating or sleeping accommodations in
connection with such transportation is
subject to the tax regardless of the
amount thereof.

nated by T.D. 6618, 27 FR 11225, Nov. 14, 1962]

§ 49.4263–3 Transportation furnished
to certain organizations.

(a) The American National Red Cross.
The tax imposed by section 4261 does
not apply to amounts paid for transpor-
tation or facilities furnished to any
organization created by act of Congress
to act in matters of relief under the

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