mark was not submerged at the time of arrival. Whether the vessel has a tonnage mark, and if so, whether the mark was submerged on arrival, shall be noted on Customs Form 1300 by the boarding officer.

(g) The decision of the Commissioner of Customs is the final administrative decision on any question of interpretation relating to the collection of tonnage tax or to the refund of such tax when collected erroneously or illegally, and any question of doubt shall be referred to him for instructions.

(h) Any person adversely affected by a decision of the Commissioner of Customs relating to the collection of tonnage tax, or to the refund of such tax, may appeal the decision in the Court of International Trade provided that the appeal action is commenced in accordance with the rules of the Court within 2 years after the cause of action first accrues.

(28 FR 14596, Dec. 31, 1963)

EDITORIAL NOTE: For Federal Register citations affecting § 4.20, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§ 4.21 Exemptions from tonnage taxes.

(a) Tonnage taxes and light money shall be suspended in whole or in part whenever the President by proclamation shall so direct.

(b) The following vessels, or vessels arriving in the circumstances as defined below, shall be exempt from tonnage tax and light money:

1. It comes into port for bunkers (including water), sea stores, or ship's stores; transacts no other business in the port; and departs within 24 hours after its arrival.

2. It arrives in distress, even though required to enter.

3. It is brought into port by orders of United States naval authorities and transacts no business while in port other than the taking on of bunkers, sea stores, or ship's stores.

4. It is a vessel of war or other vessel which is owned by, or under the complete control and management of the United States or the government of a foreign country, and which is not carrying passengers or merchandise in 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
§ 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
Czecho Slovakian
Denmark (including the Faeroe Islands)
Dominica
Dominican Republic
Ecuador
El Salvador
Estonia
Ethiopia

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
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
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

§ 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