§ 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
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
Gambia, The
German Democratic Republic
Germany
Great Britain
Ghana
Greece
Greenland
Guatemala
Guinea, Republic of
Guyana
Haiti
Honduras
Hong Kong
Hungarian People’s Republic
Iceland
India
Indonesia
Iran
Iraq
Ireland (Elire)
Israel
Italy
Ivory Coast, Republic of
Jamaica
Japan
Kenya
Korea
Kuwait
Latvia
Lebanon
Liberia
Libya
Lithuania
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
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 at www.fdsys.gov.

§ 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