

§ 4.22

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	Fiji
Antigua and Barbuda	Finland
Arab Republic of Egypt	France
Argentina	Gambia, The
Australia	German Democratic Republic
Austria	German Federal Republic
Bahamas, The	Ghana
Bahrain	Great Britain
Bangladesh	(including the Cayman Islands)
Barbados	Greece
Belgium	Greenland
Belize	Guatemala
Bermuda	Guinea, Republic of
Bolivia	Guyana
Brazil	Haiti
Bulgaria	Honduras
Burma	Hong Kong
Canada	Hungarian People's Republic
Chile	Iceland
Colombia	India
Costa Rica	Indonesia
Cuba	Iran
Cyprus	Iraq
Czechoslovakia	Ireland (Eire)
Denmark (including the Faeroe Islands)	Israel
Dominica	Italy
Dominican Republic	Ivory Coast, Republic of
Ecuador	Jamaica
El Salvador	
Estonia	
Ethiopia	

19 CFR Ch. I (4-1-11 Edition)

Japan	Rumania
Kenya	Saudi Arabia
Korea	Senegal
Kuwait	Singapore, Republic
Latvia	Somali, Republic
Lebanon	Spain
Liberia	Sri Lanka
Libya	St. Vincent and The Grenadines
Lithuania	Surinam, Republic of
Luxembourg	Sweden
Malaysia	Switzerland
Malta	Syrian Arab Republic
Marshall Islands, Republic of	Taiwan
Mauritius	Thailand
Mexico	Togo
Monaco	Tonga
Morocco	Tunisia
Nauru, Republic of	Turkey
Netherlands	Tuvalu
Netherlands Antilles	Union of South Africa
New Zealand	Union of Soviet Socialist Republics
Nicaragua	United Arab Emirates (Abu Dhabi, Ajman, Dubai, Fujairah, Ras Al Khaimah, Sharjah, and Umm Al Qaiwain)
Nigeria	Uruguay
Norway	Vanuatu, Republic of
Oman	Venezuela
Pakistan	Yugoslavia
Panama	Zaire
Papua New Guinea	
Paraguay	
People's Republic of China	
Peru	
Philippines	
Poland	
Portugal	
Qatar	

[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