casualty and/or stress of weather encountered; when and where the casualty and/or stress of weather occurred; nature of the damage sustained; the port where the repairs were made or the equipment purchased and a statement of the Master as to whether the repairs or equipment purchased were required to secure the safety or seaworthiness of the vessel to enable her to reach a port of destination in the United States;

(b) Itemized invoices covering the cost of repairs made or equipment purchased;

c) Abstracts of the vessel’s log;

d) Classification surveyor’s report confirming vessel’s classification when the repairs were made in order to insure seaworthiness.

The Master shall certify as true copies or originals, as the case may be, one copy of each repair bill, abstract of vessel’s log, survey report and other documents used in support of the application for relief. If a document is written in a foreign language, it should be accompanied by a translation certified to be accurate.

Sec. 5 General Agent’s authority to effect payment of duties.

(a) In those cases where the conditions outlined in section 3 of SRM-4 do not prevail, the General Agent shall effect payment of duties imposed by Customs and shall include the expenditure in the voyage accounts of the vessel. In those cases where the conditions as outlined in section 3 of SRM-4 do prevail, the General Agent shall exhaust every means toward obtaining remission of duty imposed.

(b) Should the General Agent fail to obtain remission of duties in such cases, he shall refer the matter to the appropriate Coast Director for his (The Director) determination as to whether further appeal to the Bureau of Customs is warranted or that payment of duty should be made by the General Agent.

NOTE: Records and supporting documents referred to in the above order, shall be retained until the completion of the audit by the General Accounting Office, at which time the Maritime Administration will take custody of the records.