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 transportation
shall continue to be uninterrupted
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-

§ 49.4263–3

Transportation furnished
to certain organizations.

(a) The American National Red Cross.
The tax imposed by section 4261
does not apply to amounts paid for trans-
portation or facilities furnished to any
corporation created by act of Congress
to act in matters of relief under the
treaty of Geneva of August 22, 1864
(The American National Red Cross).