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Death of beneficiary before payment.

Determination of payee if dependent relative not designated.

following: "*And provided further*, That in the event of the death of any beneficiary before payment to and collection by such beneficiary of the amount authorized herein, such gratuity shall be paid to the next living beneficiary in the order of succession above stated: *And provided further*, That if there be no widow, child, or previously designated dependent relative, the Secretary of War shall cause the amount herein provided to be paid to any grandchild, parent, brother or sister, or grandparent shown to have been dependent upon such officer or enlisted man prior to his death, and the determination of such fact by the Secretary of War shall be final and conclusive upon the accounting officers of the Government: *And provided further*, That the last foregoing proviso shall be effective as of August 27, 1940."

Prior payments.

SEC. 2. Nothing herein shall be construed to invalidate or in any manner affect any payments made prior to the date of the approval of this Act, but no gratuity payment shall hereafter be made to the representative of the estate of a beneficiary who died prior to such approval.

Approved December 17, 1943.

[CHAPTER 344]

December 17, 1943
[H. R. 3070]
[Public Law 199]

AN ACT

To repeal the Chinese Exclusion Acts, to establish quotas, and for other purposes.

Chinese Exclusion Acts, repeal.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following Acts or parts of Acts relating to the exclusion or deportation of persons of the Chinese race are hereby repealed: May 6, 1882 (22 Stat. L. 58); July 5, 1884 (23 Stat. L. 115); September 13, 1888 (25 Stat. L. 476); October 1, 1888 (25 Stat. L. 504); May 5, 1892 (27 Stat. L. 25); November 3, 1893 (28 Stat. L. 7); that portion of section 1 of the Act of July 7, 1898 (30 Stat. L. 750, 751), which reads as follows: "There shall be no further immigration of Chinese into the Hawaiian Islands except upon such conditions as are now or may hereafter be allowed by the laws of the United States; and no Chinese, by reason of anything herein contained, shall be allowed to enter the United States from the Hawaiian Islands."; section 101 of the Act of April 30, 1900 (31 Stat. L. 141, 161); those portions of section 1 of the Act of June 6, 1900 (31 Stat. L. 588, 611), which read as follows: "And nothing in section four of the Act of August fifth, eighteen hundred and eighty-two (Twenty-second Statutes at Large, page two hundred and twenty-five), shall be construed to prevent the Secretary of the Treasury from hereafter detailing one officer employed in the enforcement of the Chinese Exclusion Acts for duty at the Treasury Department at Washington. * * * and hereafter the Commissioner-General of Immigration, in addition to his other duties, shall have charge of the administration of the Chinese exclusion law * * *, under the supervision and direction of the Secretary of the Treasury."; March 3, 1901 (31 Stat. L. 1093); April 29, 1902 (32 Stat. L. 176); April 27, 1904 (33 Stat. L. 428); section 25 of the Act of March 3, 1911 (36 Stat. L. 1087, 1094); that portion of the Act of August 24, 1912 (37 Stat. L. 417, 476), which reads as follows: "*Provided*, That all charges for maintenance or return of Chinese persons applying for admission to the United States shall hereafter be paid or reimbursed to the United States by the person, company, partnership, or corporation, bringing such Chinese to a port of the United States as applicants for admission."; that portion of the Act of June 23, 1913 (38 Stat. L. 4, 65), which reads as follows: "*Provided*, That from and after July first, nineteen hundred and thirteen, all Chinese persons ordered deported under judicial writs shall be

8 U. S. C. § 263 *et seq.*
8 U. S. C. § 293.
8 U. S. C. § 294.
8 U. S. C. § 262.
8 U. S. C. § 263 *et seq.*
28 U. S. C. § 49.
8 U. S. C. § 271.
8 U. S. C. § 299.

delivered by the marshal of the district or his deputy into the custody of any officer designated for that purpose by the Secretary of Commerce and Labor, for conveyance to the frontier or seaboard for deportation in the same manner as aliens deported under the immigration laws."

Immigration quota; preference.

SEC. 2. With the exception of those coming under subsections (b), (d), (e), and (f) of section 4, Immigration Act of 1924 (43 Stat. 155; 44 Stat. 812; 45 Stat. 1009; 46 Stat. 854; 47 Stat. 656; 8 U. S. C. 204), all Chinese persons entering the United States annually as immigrants shall be allocated to the quota for the Chinese computed under the provisions of section 11 of the said Act. A preference up to 75 per centum of the quota shall be given to Chinese born and resident in China.

43 Stat. 159.
8 U. S. C. § 211.

Eligibility for naturalization.

SEC. 3. Section 303 of the Nationality Act of 1940, as amended (54 Stat. 1140; 8 U. S. C. 703), is hereby amended by striking out the word "and" before the word "descendants", changing the colon after the word "Hemisphere" to a comma, and adding the following: "and Chinese persons or persons of Chinese descent:".

Approved December 17, 1943.

[CHAPTER 345]

AN ACT

December 17, 1943
[H. R. 3309]
[Public Law 200]

To suspend temporarily the application of sections 3114 and 3115 of the Revised Statutes, as amended.

Duty on equipments, etc., for vessels.
Suspension of R. S. §§ 3114, 3115.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the application of the provisions of sections 3114 and 3115 of the Revised Statutes, as amended (U. S. C., 1940 edition, title 19, secs. 257 and 258), is hereby suspended.

Effective period.

SEC. 2. This Act shall remain in force until two years after the date of the enactment of this Act, or until the day following the date of the cessation of hostilities in the present war (as defined in section 780 (e) of the Internal Revenue Code), whichever shall first occur, and shall apply to all duties which have accrued on repairs made, or equipment purchased, on or after December 8, 1941: *Provided*, That no claim for a refund of duty pursuant to this Act shall be allowed unless a written application for such refund is filed by the party in interest within six months from the date of the enactment of this Act with the collector of customs at the port where entry was made or the Bureau of Customs: *Provided further*, That nothing in this Act shall be construed to require any Federal department or agency to obtain a refund of duty pursuant to this Act.

56 Stat. 937.
26 U. S. C., Supp. II, § 780 (e).
Refund of duty.

Approved December 17, 1943.

[CHAPTER 346]

AN ACT

December 17, 1943
[H. R. 3363]
[Public Law 201]

Extending the time within which applications under section 722 of the Internal Revenue Code must be made.

Internal Revenue Code, amendments.
56 Stat. 916.
26 U. S. C., Supp. II, § 722 (d).
Ante, p. 56.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 722 (d) of the Internal Revenue Code (prescribing the time for filing applications for general relief under the excess-profits tax) is amended to read as follows:

Relief under excess-profits tax.

"(d) APPLICATION FOR RELIEF UNDER THIS SECTION.—The taxpayer shall compute its tax, file its return, and pay the tax shown on its