

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."

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.

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.

Immigration quota; preference.

43 Stat. 159.
8 U. S. C. § 211.

Eligibility for naturalization.

[CHAPTER 345]

AN ACT

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

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.

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.

Approved December 17, 1943.

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

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

Effective period.

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

[CHAPTER 346]

AN ACT

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

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:

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

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

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

Relief under excess-profits tax.

56 Stat. 917.
26 U. S. C., Supp.
II, § 710 (a) (5).

53 Stat. 91.
26 U. S. C. § 322;
Supp. II, § 322.
Ante, pp. 139, 140.

Applicability.

return under this subchapter without the application of this section, except as provided in section 710 (a) (5). The benefits of this section shall not be allowed unless the taxpayer within the period of time prescribed by section 322 and subject to the limitation as to amount of credit or refund prescribed in such section makes application therefor in accordance with regulations prescribed by the Commissioner with the approval of the Secretary. If a constructive average base period net income has been determined under the provisions of this section for any taxable year, the Commissioner may, by regulations approved by the Secretary, prescribe the extent to which the limitations prescribed by this subsection may be waived for the purpose of determining the tax under this subchapter for a subsequent taxable year."

(b) The amendments made by subsection (a) shall be applicable with respect to taxable years beginning after December 31, 1939.

INTEREST

53 Stat. 88.
26 U. S. C. § 292.

54 Stat. 986.
26 U. S. C., Supp.
II, § 722.
Ante, p. 601.

SEC. 2. (a) DEFICIENCIES. Section 292 of the Internal Revenue Code is amended (1) by inserting immediately before the first paragraph the following: "(a) GENERAL RULE.—" and (2) by inserting at the end of such section the following:

"(b) DEFICIENCY RESULTING FROM RELIEF UNDER SECTION 722.—If any part of a deficiency for a taxable year beginning prior to January 1, 1942, is determined by the Commissioner to be attributable to the final determination of an application for relief or benefit under section 722 for any taxable year, no interest shall be assessed or paid with respect to such part of the deficiency. If any part of a deficiency for a taxable year beginning after December 31, 1941, is determined by the Commissioner to be attributable to the final determination of an application for relief or benefit under section 722 for any taxable year (excluding any portion of a deficiency of excess profits taxes constituting a deficiency by reason of deferment of tax under section 710 (a) (5), and excluding, in case the taxpayer has availed itself of the benefits of section 710 (a) (5), such portion of a deficiency under Chapter 1 as may be determined by the Commissioner to exceed any refund or credit of excess profits tax arising from the operation of section 722), no interest shall be assessed or paid with respect to such part of the deficiency for any period prior to one year after the filing of such application, or September 16, 1945, whichever is the later."

(b) OVERPAYMENTS.—Section 3771 of the Internal Revenue Code is amended by inserting at the end thereof the following:

"(g) CLAIMS BASED UPON RELIEF UNDER SECTION 722.—If any part of an overpayment for a taxable year beginning prior to January 1, 1942, is determined by the Commissioner to be attributable to the final determination of an application for relief or benefit under section 722 for any taxable year, no interest shall be allowed or paid with respect to such part of the overpayment. If any part of an overpayment for a taxable year beginning after December 31, 1941, is determined by the Commissioner to be attributable to the final determination of an application for relief or benefit under section 722 for any taxable year, no interest shall be allowed or paid with respect to such part of the overpayment for any period prior to one year after the filing of such application, or September 16, 1945, whichever is the later."

SEC. 3. (a) Section 162 (d) (1) (B) of the Revenue Act of 1942 is amended to read as follows:

56 Stat. 917.
26 U. S. C., Supp.
II, § 710 (a) (5).

53 Stat. 4.
26 U. S. C. §§ 1-396;
Supp. II, §§ 3-476.
Ante, pp. 139-149,
584.

Ante, p. 141.

54 Stat. 986.
26 U. S. C., Supp.
II, § 722.
Ante, p. 601.

56 Stat. 866.
26 U. S. C., Supp.
II, §§ 22, 23, 165 notes.

“(B) such a plan shall be considered as satisfying the requirements of section 165 (a), (3), (4), and (5) and (6) for the period beginning with the beginning of the first taxable year following December 31, 1942, and ending December 31, 1944, if the provisions thereof satisfy such requirements by December 31, 1944, and if by that time such provisions are made effective for all purposes as of a date not later than January 1, 1944.”

(b) Section 162 (d) (2) of the Revenue Act of 1942 is amended to read as follows:

“(2) In the case of a stock bonus, pension, profit sharing or annuity plan put into effect after September 1, 1942, such a plan shall be considered as satisfying the requirements of section 165 (a) (3), (4), (5), and (6) for the period beginning with the date such plan is put into effect and ending December 31, 1944, if the provisions thereof satisfy such requirements by December 31, 1944, and if by that time such provisions are made effective for all purposes as of a date not later than the effective date of such plan or January 1, 1944, whichever is the later.”

Approved December 17, 1943.

56 Stat. 862, 863.
26 U. S. C., Supp.
II, § 165 (a) (3)-(6).

56 Stat. 867.
26 U. S. C., Supp.
II, §§ 22, 23, 165 notes.
Plans put into effect
after Sept. 1, 1942.

56 Stat. 862, 863.
26 U. S. C., Supp.
II, § 165 (a) (3)-(6).

[CHAPTER 347]

AN ACT

To increase the amount of Federal aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States.

December 17, 1943
[S. 861]
[Public Law 202]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled “An Act to provide aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States”, approved August 27, 1888, as amended (U. S. C., 1940 edition, title 24, sec. 134), is amended by striking out in the first paragraph thereof “\$240 per annum” and inserting in lieu thereof “\$300 per annum”.

State or Territorial
homes for disabled
soldiers and sailors.
Federal aid.

25 Stat. 450; 53 Stat.
1145.

Effective date.

SEC. 2. The amendment made by this Act shall apply to payments with respect to the care given to disabled soldiers and sailors on and after the first day of the month next following the month during which this Act is enacted: *Provided*, That said payments shall be made regardless of whether said veteran may be receiving domiciliary care or hospitalization in said home and the appropriations of the Veterans' Administration for medical, hospital, and domiciliary care shall be available for this purpose: *Provided further*, That no payment to a State or Territory under this Act shall be made for any period prior to the date upon which the Administrator of Veterans' Affairs determines that the veteran on whose account such payment is requested is eligible for such care in a Veterans' Administration facility.

Payments; avail-
ability of funds.

Approved December 17, 1943.

[CHAPTER 348]

AN ACT

Providing for the transfer to the custody and control of the Secretary of the Navy of certain lands comprising a portion of Croatan National Forest in the State of North Carolina.

December 17, 1943
[S. 1315]
[Public Law 203]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture is authorized and directed to transfer to the custody and control of the Secretary of the Navy all lands owned by the United States and comprising a part of Croatan National Forest

Croatan National
Forest, N. C.