

30, 1946], except Part 2 of Title II [enacting sections 1261 to 1266 of this title], which shall take effect as of January 1, 1946.”

#### SHORT TITLE

Act Apr. 30, 1946, ch. 244, title I, § 1, 60 Stat. 141, provided that: “This Act [enacting subchapters I to IV of this chapter, amending section 1393 of this title, sections 2470 and 2800 of the Internal Revenue Code of 1939, and section 734 of Title 48, Territories and Insular Possessions, repealing section 1301 of Title 19, Customs Duties, sections 2476, and 3340 to 3343 of the Internal Revenue Code of 1939, and section 1243 of Title 48] may be cited as the ‘Philippine Trade Act of 1946.’”

### § 1355. Suspension of processing tax on coconut oil

Whenever the President, after consultation with the President of the Philippines, finds that adequate supplies of neither copra nor coconut oil, the product of the Philippines, are readily available for processing in the United States, he shall so proclaim, and after the date of such proclamation the provisions of section 2470(a)(2) of the Internal Revenue Code shall be suspended until the expiration of 30 days after he proclaims that, after consultation with the President of the Philippines, he has found that such adequate supplies are so readily available.

(Apr. 30, 1946, ch. 244, title V, § 505(b), 60 Stat. 157.)

#### SUSPENSION OF PROVISIONS

Section not applicable during such time as the revised agreement between the United States and the Philippines is in effect, see section 1373 of this title.

#### Editorial Notes

##### REFERENCES IN TEXT

Section 2470(a)(2) of the Internal Revenue Code, referred to in text, is a reference to section 2470(a)(2) of the Internal Revenue Code of 1939. Section 2470 was repealed by section 7851 of the Internal Revenue Code of 1954, Title 26, and was reenacted as sections 4511 and 4513 of Title 26. The Internal Revenue Code of 1954 was redesignated the Internal Revenue Code of 1986 by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095. Sections 4511 and 4513 of Title 26 were repealed by Pub. L. 87-456, title III, § 302(d), May 24, 1962, 76 Stat. 77, effective Aug. 31, 1963.

#### Executive Documents

##### TERMINATION OF SUSPENSION OF ADDITIONAL RATE ON COCONUT OIL

By Proc. No. 2847, July 28, 1949, 14 F.R. 4773, 63 Stat. 1279, the President found that “adequate supplies of copra and coconut oil, the product of the Philippines, are readily available for processing in the United States” and that upon the expiration of 30 days from July 28, 1949, the suspension of the provisions of section 2470(a)(2) of the Internal Revenue Code of 1939 will be terminated.

#### SUSPENSION PROCLAMATION

By Proc. No. 2693, June 28, 1946, 11 F.R. 7255, 60 Stat. 1349, the President found that “adequate supplies of neither copra nor coconut oil, the product of the Philippines, are readily available for processing in the United States,” and therefore the provisions of section 2470(a)(2) of the Internal Revenue Code of 1939 are suspended.

### § 1356. Termination of payments into Philippine treasury

Notwithstanding the provisions of section 4 of the Act of March 8, 1902 (32 Stat. 54, ch. 140), or of section 19 of the Act of March 24, 1934 (48 Stat. 456, ch. 84), as added to such Act by section 6 of the Act of August 7, 1939 (53 Stat. 1232, ch. 502), or of the Act of November 8, 1945 (59 Stat. 577, ch. 454) or of any other provision of law, the proceeds of any duties or taxes, collected subsequent to July 3, 1946, which but for the enactment of this Act would be required to be paid into the general funds of the Treasury of the Philippines or would be held in separate or special funds and paid into the Treasury of the Philippines, shall be covered into the general fund of the Treasury of the United States.

(Apr. 30, 1946, ch. 244, title V, § 506(a), 60 Stat. 157.)

#### SUSPENSION OF PROVISIONS

Section not applicable during such time as the revised agreement between the United States and the Philippines is in effect, see section 1373 of this title.

#### Editorial Notes

##### REFERENCES IN TEXT

Section 4 of the Act of March 8, 1902 (32 Stat. 54, ch. 140), referred to in text, was classified to section 123a of Title 19, Customs Duties, and was transferred to section 3343(b) of the Internal Revenue Code of 1939, and subsequently repealed by act Apr. 30, 1946, ch. 244, title V, § 506(b), 60 Stat. 157, eff. July 4, 1946.

Section 19 of the Act of March 24, 1934 (48 Stat. 456, ch. 84), as added to such Act by section 6 of the Act of August 7, 1939 (53 Stat. 1232, ch. 502), referred to in text, was classified to section 1248 of Title 48, Territories and Insular Possessions, which was omitted from the Code.

Act of November 8, 1945 (59 Stat. 577, ch. 454), referred to in text, was classified to section 1249 of Title 48, Territories and Insular Possessions, which was omitted from the Code.

This Act, referred to in text, is act Apr. 30, 1946, ch. 244, 60 Stat. 141, known as the Philippine Trade Act of 1946, which is classified principally to subchapters I to IV of this chapter. Subchapters I, II, and III of this chapter were omitted from the Code. For complete classification of this Act to the Code, see Short Title note set out under section 1354 of this title and Tables.

### § 1357. Trade agreements with the Philippines

Until July 4, 1974, no trade agreement shall be made with the Philippines under section 1351 of title 19, unless, prior to such time, the President of the United States has made the proclamation provided for in section 1347 of this title, or the executive agreement provided for in subchapter III of this chapter has been terminated.

(Apr. 30, 1946, ch. 244, title V, § 508, 60 Stat. 158.)

#### SUSPENSION OF PROVISIONS

Section not applicable during such time as the revised agreement between the United States and the Philippines is in effect, see section 1373 of this title.

#### Editorial Notes

##### REFERENCES IN TEXT

The executive agreement provided for in subchapter III of this chapter, referred to in text, expired July 4, 1974.

**§ 1358. Rights of third countries**

The benefits granted by subchapters I to IV of this chapter, and by the executive agreement provided for in subchapter III, to the Philippines, Philippine articles or products, and Philippine citizens, shall not, by reason of any provision of any existing treaty or agreement with any third country, be extended to such country or its products, citizens, or subjects.

(Apr. 30, 1946, ch. 244, title V, §509, 60 Stat. 158.)

## SUSPENSION OF PROVISIONS

Section not applicable during such time as the revised agreement between the United States and the Philippines is in effect, see section 1373 of this title.

**Editorial Notes**

## REFERENCES IN TEXT

Subchapters I to IV of this chapter, referred to in text, was in the original "this Act", meaning act Apr. 30, 1946, ch. 244, 60 Stat. 141, known as the Philippine Trade Act of 1946, which is classified principally to subchapters I to IV of this chapter. Subchapters I, II, and III of this chapter were omitted from the Code. For complete classification of this Act to the Code, see Short Title note set out under section 1354 of this title and Tables.

The executive agreement provided for in subchapter III of this chapter, referred to in text, expired July 4, 1974.

**§ 1359. Omitted****Editorial Notes**

## CODIFICATION

Section, act Apr. 30, 1946, ch. 244, title V, §510, 60 Stat. 158, related to administration of subchapter I of this chapter. See Codification note for section 1352 of this title.

**§ 1360. Definitions**

(a) For the purposes of subchapters I to IV of this chapter—

(1) The term "person" includes partnerships, corporations, and associations.

(2) The term "United States", when used in a geographical sense, means the States, the District of Columbia, the Territories of Alaska and Hawaii, and Puerto Rico.

(3) The term "ordinary customs duty" means a customs duty based on the article as such (whether or not such duty is also based in any manner on the use, value, or method of production of the article, or on the amount of like articles imported, or on any other factor); but does not include—

(A) a customs duty based on an act or omission of any person with respect to the importation of the article, or of the country from which the article is exported, or from which it comes; or

(B) a countervailing duty imposed to offset a subsidy, bounty, or grant; or

(C) an anti-dumping duty imposed to offset the selling of merchandise for exportation at a price less than the prevailing price in the country of export; or

(D) any tax, fee, charge, or exaction, imposed on or in connection with importation unless the law of the country imposing it

designates or imposes it as a customs duty or contains a provision to the effect that it shall be treated as a duty imposed under the customs laws; or

(E) the tax imposed by section 2491(c) of the Internal Revenue Code with respect to an article, merchandise, or combination, 10 per centum or more of the quantity by weight of which consists of, or is derived directly or indirectly from, one or more of the oils, fatty acids, or salts specified in section 2470 of the Internal Revenue Code; or the tax imposed by section 3500 of the Internal Revenue Code.

(4) The term "Philippine article" means an article which is the product of the Philippines, unless, in the case of an article produced with the use of materials imported into the Philippines from any foreign country (except the United States) the aggregate value of such imported materials at the time of importation into the Philippines was more than twenty per centum of the value of the article imported into the United States, the value of such article to be determined in accordance with, and as of the time provided by, the customs laws of the United States in effect at the time of importation of such article. As used in this paragraph the term "value", when used in reference to a material imported into the Philippines, includes the value of the material ascertained under the customs laws of the Philippines in effect at the time of importation into the Philippines, and, if not included in such value, the cost of bringing the material to the Philippines, but does not include the cost of landing it at the port of importation, or customs duties collected in the Philippines. For the purposes of this paragraph any imported material, used in the production of an article in the Philippines, shall be considered as having been used in the production of an article subsequently produced in the Philippines, which is the product of a chain of production in the Philippines in the course of which an article, which is the product of one stage of the chain, is used by its producer or another person, in a subsequent stage of the chain, as a material in the production of another article.

(5) The term "United States article" means an article which is the product of the United States, unless, in the case of an article produced with the use of materials imported into the United States from any foreign country (except the Philippines) the aggregate value of such imported materials at the time of importation into the United States was more than twenty per centum of the value of the article imported into the Philippines, the value of such article to be determined in accordance with, and as of the time provided by, the customs laws of the Philippines in effect at the time of importation of such article. As used in this paragraph the term "value", when used in reference to a material imported into the United States, includes the value of the material ascertained under the customs laws of the United States in effect at the time of importation into the United States, and, if not included in such value, the cost of bringing the