

(c) *Uninterrupted International air transportation.* (1) For the purpose of the regulations in this subpart, the term “uninterrupted international air transportation” means transportation entirely by air which does not begin in the United States or in the 225-mile zone and end in the United States or in the 225-mile zone provided that:

(i) Where the transportation within the United States involves one stop, the scheduled interval between the beginning or end of the United States portion of such air transportation and the end or beginning of the remainder of the air transportation, and

(ii) Where the United States portion of such transportation involves two or more stops, the scheduled interval between the beginning or end of one segment and the end or beginning of the continuing segment of such portion does not exceed six hours. The transportation is considered to be entirely by air even though the passenger may use other means of transportation between two airports provided the scheduled six-hour limitation for his continuing air transportation is complied with. Transportation which otherwise is uninterrupted international air transportation does not cease to be such because of the use of non-air transportation between ports or stations which are outside the United States, provided the non-air transportation is not part of transportation which is indirectly from one port or station in the United States to another port or station in the United States.

(2) Where the interval between arrival and departure time at any stopover point in the United States exceeds six hours, such transportation is not uninterrupted international air transportation even though the schedules of the air lines do not make possible a scheduling within the six-hour limit. Where any interval scheduled for six 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 transportation. 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 available flight offered by the continuing carrier which affords the passenger substantially the same accommodations 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 international 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 uninterrupted international air transportation. For example, where transportation 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 amended by T.D. 6618, 27 FR 11225, Nov. 14, 1962; 27 FR 11691, Nov. 28, 1962]

§ 49.4263-1 Commutation tickets.

(a) *Tickets for single trips of less than 30 miles.* Amounts paid for commutation or season tickets or books for single trips of less than 30 miles are exempt from the tax imposed by section 4261, regardless of the length of time for which such tickets or books are valid. The phrase “less than 30 miles” means less than 30 constructive miles in instances where the charge is based on constructive mileage.

(b) *Tickets for one month or less.* Amounts paid for commutation tickets or books for one month or less are exempt from the tax regardless of the distance of a single trip.

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