

Guyana.  
 Haiti.  
 Honduras.  
 Hong Kong.  
 Hungarian People's Republic  
 Iceland.  
 India.  
 Indonesia.  
 Iran.  
 Iraq.  
 Ireland (Eire).  
 Israel.  
 Italy.  
 Ivory Coast, Republic of.  
 Jamaica.  
 Japan.  
 Kenya.  
 Korea.  
 Kuwait.  
 Latvia.  
 Lebanon.  
 Liberia.  
 Libya.  
 Luxembourg.  
 Malaysia.  
 Malta.  
 Marshall Islands, Republic of.  
 Mauritius.  
 Mexico.  
 Monaco.  
 Morocco.  
 Nauru, Republic of.  
 Netherlands.  
 Netherlands Antilles.  
 New Zealand.  
 Nicaragua.  
 Nigeria.  
 Norway.  
 Oman.  
 Pakistan.  
 Panama.  
 Papua New Guinea.  
 Paraguay.  
 People's Republic of China.  
 Peru.  
 Philippines.  
 Poland.  
 Portugal.  
 Qatar.  
 Rumania.  
 Saudi Arabia.  
 Senegal.  
 Singapore, Republic.  
 Somali, Republic.  
 Spain.  
 Sri Lanka.  
 St. Vincent and The Grenadines.  
 Surinam, Republic of.  
 Sweden.  
 Switzerland.  
 Syrian Arab Republic.  
 Taiwan.  
 Thailand.  
 Togo.  
 Tonga.  
 Tunisia.  
 Turkey.

Tuvalu.  
 Union of South Africa.  
 Union of Soviet Socialist Republics.  
 United Arab Emirates (Abu Dhabi, Ajman,  
 Dubai, Fujairah, Ras Al Khaimah, Sharjah,  
 and Umm Al Qaiwain).  
 Uruguay.  
 Vanuatu, Republic of.  
 Venezuela.  
 Yugoslavia.  
 Zaire.

[28 FR 14596, Dec. 31, 1963]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §4.22, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

#### § 4.23 Certificate of payment and cash receipt.

Upon each payment of tonnage tax or light money, the master of the vessel shall be given a certificate on Customs Form 1002 on which the control number of the cash receipt (Customs Form 368 or 368A) upon which payment was recorded shall be written. This certificate shall constitute the official evidence of such payment and shall be presented upon each entry during the tonnage year to establish the date of commencement of the tonnage year and to insure against overpayment. In the absence of the certificate, evidence of payment of tonnage tax shall be obtained from the port director to whom the payment was made.

[T.D. 85-71, 50 FR 15415, Apr. 18, 1985, as amended by T.D. 92-56, 57 FR 24943, June 12, 1992]

#### § 4.24 Application for refund of tonnage tax.

(a) The authority to make refunds in accordance with section 26 of the Act of June 26, 1884 (46 U.S.C. 8) of regular tonnage taxes described in §4.20(a) is delegated to the Directors of the ports where the collections were made. If any doubt exists, the case shall first be referred to Headquarters, U.S. Customs Service for advice.

(b) Each application for refund of regular or special tonnage tax or light money prepared in accordance with this section shall be filed with the Customs officer to whom payment was made. After verification of the pertinent facts asserted in the claim, the application shall be forwarded with any