

1938, ch. 327, 52 Stat. 631, as amended, known as the Foreign Agents Registration Act of 1938, which is classified generally to subchapter II (§611 et seq.) of chapter 11 of Title 22, Foreign Relations and Intercourse. For complete classification of this Act to the Code, see Short Title note set out under section 611 of Title 22 and Tables.

Act January 12, 1938 (ch. 2, 52 Stat. 3), referred to in subsec. (a), is act Jan. 12, 1938, ch. 2, 52 Stat. 3, which enacted sections 45 to 45d of Title 50, War and National Defense, and which was repealed by act June 25, 1948, ch. 645, §21, 62 Stat. 862, and reenacted as sections 791 and 795 to 797 of Title 18, Crimes and Criminal Procedure.

Title I, Alien Registration Act, 1940 (ch. 439, 54 Stat. 670), referred to in subsec. (a), is act June 28, 1940, ch. 439, title I, 54 Stat. 670, which enacted sections 9 to 13 of former Title 18, Criminal Code and Criminal Procedure, and which was repealed by act June 25, 1948, ch. 645, §21, 62 Stat. 862, and reenacted as sections 2385 and 2387 of Title 18, Crimes and Criminal Procedure.

Act October 17, 1940 (ch. 897, 54 Stat. 1201), referred to in subsec. (a), is act Oct. 17, 1940, ch. 897, 54 Stat. 1201, which enacted sections 14 to 17 of former Title 18, Criminal Code and Criminal Procedure, and which was repealed by act June 25, 1948, ch. 645, §21, 62 Stat. 862, and reenacted as section 2386 of Title 18, Crimes and Criminal Procedure.

Act of June 25, 1942 (ch. 447, 56 Stat. 390), referred to in subsec. (a), is act June 25, 1942, ch. 447, 56 Stat. 390, as amended, which was classified to sections 781 to 785 of this Appendix and was omitted from the Code as terminated.

The Alien Enemy Act, referred to in subsec. (a), probably means sections 4067 to 4070 of the Revised Statutes, which are classified to sections 21 to 24 of Title 50, War and National Defense.

Sections 191 and 193 of title 31 of the United States Code, referred to in subsec. (g), were repealed by Pub. L. 97-258, §5(b), Sept. 13, 1982, 96 Stat. 1068, and reenacted by the first section thereof as sections 3713(a) and 9309 of Title 31, Money and Finance.

#### CODIFICATION

Section was formerly classified to section 620 of this Appendix.

#### CHANGE OF NAME

In subsecs. (e) and (f), "United States District Court for the District of Columbia" substituted for "the district court of the United States for the District of Columbia" on authority of act June 25, 1948, as amended by act May 24, 1949.

#### TRANSFER OF FUNCTIONS

Functions of Alien Property Custodian and Office of Alien Property Custodian, except those relating to property or interest in Philippines, vested in Attorney General. See notes set out under section 6 of this Appendix.

### § 35. Hearings on claims; rules and regulations; delegation of powers

The officer or agency empowered to entertain claims under sections 9(a), 32, and 34 hereof [sections 9(a), 32, and 34 of this Appendix] shall have power to hold such hearings as may be deemed necessary; to prescribe rules and regulations governing the form and contents of claims, the proof thereof, and all other matters related to proceedings on such claims; and in connection with such proceedings to issue subpoenas, administer oaths, and examine witnesses. Such powers, and any other powers conferred upon such officer or agency by sections 9(a), 32, and 34 hereof [said sections] may be exercised through subordinate officers designated by such officer or agency.

(Oct. 6, 1917, ch. 106, §35, as added Dec. 18, 1941, ch. 593, title III, §305, as added Aug. 8, 1946, ch. 878, §1, 60 Stat. 928.)

#### CODIFICATION

Section was formerly classified to section 620 of this Appendix.

### § 36. Taxes

#### (a) Liability; exemptions

The vesting in or transfer to the Alien Property Custodian of any property or interest (other than any property or interest acquired by the United States prior to December 18, 1941), or the receipt by him of any earnings, increment, or proceeds thereof shall not render inapplicable any Federal, State, Territorial, or local tax for any period prior or subsequent to the date of such vesting or transfer, nor render applicable the exemptions provided in title II of the Social Security Act [42 U.S.C. 401 et seq.] with respect to service performed in the employ of the United States Government or of any instrumentality of the United States.

#### (b) Payment by Custodian; liability of former owner; enforcement of tax liability; transfer of property

The Alien Property Custodian shall, notwithstanding the filing of any claim or the institution of any suit under this Act [sections 1 to 6, 7 to 39, and 41 to 44 of this Appendix], pay any tax incident to any such property or interest, or the earnings, increment, or proceeds thereof, at the earliest time appearing to him to be not contrary to the interest of the United States. The former owner shall not be liable for any such tax accruing while such property, interest, earnings, increment, or proceeds are held by the Alien Property Custodian, unless they are returned pursuant to this Act [said sections] without payment of such tax by the Alien Property Custodian. Every such tax shall be paid by the Alien Property Custodian to the same extent, as nearly as may be deemed practicable, as though the property or interest had not been vested in or transferred to the Alien Property Custodian, and shall be paid only out of the property or interest, or earnings, increment, or proceeds thereof, to which they are incident or out of other property or interests acquired from the same former owner, or earnings, increment, or proceeds thereof. No tax liability may be enforced from any property or interest or the earnings, increment or proceeds thereof while held by the Alien Property Custodian except with his consent. Where any property or interest is transferred, otherwise than pursuant to section 9(a) or 32 hereof [section 9(a) or 32(a) of this Appendix], the Alien Property Custodian may transfer the property or interest free and clear of any tax, except to the extent of any lien for a tax existing and perfected at the date of vesting, and the proceeds of such transfer shall, for tax purposes, replace the property or interest in the hands of the Alien Property Custodian.

#### (c) Computation; suspension of limitations, etc.

Subject to the provisions of subsection (b) of this section, the manner of computing any Federal taxes, including without limitation by rea-