

son of this enumeration, the applicability in such computation of credits, deductions, and exemptions to which the former owner is or would be entitled, and the time and manner of any payment of such taxes and the extent of any compliance by the Custodian with provisions of Federal law and regulations applicable with respect to Federal taxes, shall be in accordance with regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury to effectuate this section. Statutes of limitations on assessment, collection, refund, or credit of Federal taxes shall be suspended, with respect to any vested property or interest, or the earnings, increment or proceeds thereof, while vested and for six months thereafter; but no interest shall be paid upon any refund with respect to any period during which the statute of limitations is so suspended.

**(d) "Tax" defined**

The word "tax" as used in this section shall include, without limitation by reason of this enumeration, any property, income, excess-profits, war-profits, excise, estate and employment tax, import duty, and special assessment; and also any interest, penalty, additional amount, or addition thereto not arising from any act, omission, neglect, failure, or delay on the part of the Custodian.

**(e) Exemptions**

Any tax exemption accorded to the Alien Property Custodian by specific provision of existing law shall not be affected by this section.

(Oct. 6, 1917, ch. 106, §36, as added Dec. 18, 1941, ch. 593, title III, §305, as added Aug. 8, 1946, ch. 878, §1, 60 Stat. 929.)

REFERENCES IN TEXT

The Social Security Act, referred to in subsec. (a), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended. Title II of the Social Security Act is classified generally to subchapter II (§401 et seq.) of chapter 7 of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

CODIFICATION

Section was formerly classified to section 620 of this Appendix.

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.

**§ 37. Insurance of property**

The Alien Property Custodian may procure insurance in such amounts, and from such insurers, as he believes will adequately protect him against loss in connection with property or interest or proceeds held by him.

(Oct. 6, 1917, ch. 106, §37, as added Dec. 18, 1941, ch. 593, title III, §305, as added Aug. 8, 1946, ch. 878, §1, 60 Stat. 930.)

CODIFICATION

Section was formerly classified to section 620 of this Appendix.

TRANSFER OF FUNCTIONS

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

**§ 38. Shipment of relief supplies; definitions**

(a) Notwithstanding any other provision of this Act [sections 1 to 6, 7 to 39, and 41 to 44 of this Appendix], it shall be lawful, at any time after the date of cessation of hostilities with any country with which the United States is at war, for any person in the United States to donate, or otherwise dispose of to, and to transport or deliver to, any person in such country any article or articles (including food, clothing, and medicine) intended to be used solely to relieve human suffering.

(b) As used in this section—

(1) the term "person" means any individual, partnership, association, company, or other unincorporated body of individuals, or corporation or body politic;

(2) with respect to any country with which the United States was at war on January 1, 1946, the term "date of cessation of hostilities" shall mean the date of enactment of this Act [May 16, 1946];

(3) with respect to any other war the term "date of cessation of hostilities" shall mean the date specified by proclamation of the President or by a concurrent resolution of the two Houses of Congress whichever is the earlier.

(Oct. 6, 1917, ch. 106, §38, formerly §—, as added May 16, 1946, ch. 260, 60 Stat. 182, numbered Aug. 8, 1946, ch. 878, §3, 60 Stat. 930.)

REFERENCES IN TEXT

The date of enactment of this Act, referred to in subsec. (b)(2), probably means May 16, 1946, the date of approval of act May 16, 1946, which added this section.

**§ 39. Retention of properties or interests of Germany and Japan and their nationals; proceeds covered into Treasury; ex gratia payment to Switzerland**

(a) No property or interest therein of Germany, Japan, or any national of either such country vested in or transferred to any officer or agency of the Government at any time after December 17, 1941, pursuant to the provisions of this Act [sections 1 to 6, 7 to 39, and 41 to 44 of this Appendix], shall be returned to former owners thereof or their successors in interest, and the United States shall not pay compensation for any such property or interest therein. The net proceeds remaining upon the completion of administration, liquidation, and disposition pursuant to the provisions of this Act [said sections] of any such property or interest therein shall be covered into the Treasury at the earliest practicable date. Nothing in this section shall be construed to repeal or otherwise affect the operation of the provisions of section 32, 40, 41, 42 or 43 of this Act [section 32, 40, 41, 42 or 43 of this Appendix] or of the Philippine Property Act of 1946 [22 U.S.C. 1381 et seq.].

(b) The Attorney General shall cover into the Treasury, to the credit of miscellaneous re-