

poses by such laws of the United States as the President may specify.

**(b) Acts by authorized employees**

Acts performed by authorized employees of the Institute under this section shall be valid, and of like force and effect within the United States, as if performed by any other person authorized under the laws of the United States to perform such acts.

(Pub. L. 96-8, §7, Apr. 10, 1979, 93 Stat. 17.)

**§ 3307. Exemption from taxation**

**(a) United States, State, or local taxes**

The Institute, its property, and its income are exempt from all taxation now or hereafter imposed by the United States (except to the extent that section 3310(a)(3) of this title requires the imposition of taxes imposed under chapter 21 of title 26, relating to the Federal Insurance Contributions Act) or by any State or local taxing authority of the United States.

**(b) Charitable contributions; transfers for public, charitable, and religious uses; charitable and similar gifts**

For purposes of title 26, the Institute shall be treated as an organization described in sections 170(b)(1)(A), 170(c), 2055(a), 2106(a)(2)(A), 2522(a), and 2522(b) of title 26.

(Pub. L. 96-8, §8, Apr. 10, 1979, 93 Stat. 17; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095.)

REFERENCES IN TEXT

The Federal Insurance Contributions Act, referred to in subsec. (a), is act Aug. 16, 1954, ch. 736, §§3101, 3102, 3111, 3112, 3121 to 3128, 68A Stat. 415, as amended, which is classified generally to chapter 21 (§3101 et seq.) of Title 26, Internal Revenue Code. For complete classification of this Act to the Code, see section 3128 of Title 26 and Tables.

AMENDMENTS

1986—Pub. L. 99-514 substituted in subsecs. (a) and (b) “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

**§ 3308. Activities of United States Government agencies**

**(a) Sale, loans, or lease of property; administrative and technical support functions and services**

Any agency of the United States Government is authorized to sell, loan, or lease property (including interests therein) to, and to perform administrative and technical support functions and services for the operations of, the Institute upon such terms and conditions as the President may direct. Reimbursements to agencies under this subsection shall be credited to the current applicable appropriation of the agency concerned.

**(b) Acquisition and acceptance of services**

Any agency of the United States Government is authorized to acquire and accept services from the Institute upon such terms and conditions as the President may direct. Whenever the President determines it to be in furtherance of

the purposes of this chapter, the procurement of services by such agencies from the Institute may be effected without regard to such laws of the United States normally applicable to the acquisition of services by such agencies as the President may specify by Executive order.

**(c) Institute books and records; access; audit**

Any agency of the United States Government making funds available to the Institute in accordance with this chapter shall make arrangements with the Institute for the Comptroller General of the United States to have access to the books and records of the Institute and the opportunity to audit the operations of the Institute.

(Pub. L. 96-8, §9, Apr. 10, 1979, 93 Stat. 18.)

**§ 3309. Taiwan instrumentality**

**(a) Establishment of instrumentality; Presidential determination of necessary authority**

Whenever the President or any agency of the United States Government is authorized or required by or pursuant to the laws of the United States to render or provide to or to receive or accept from Taiwan, any performance, communication, assurance, undertaking, or other action, such action shall, in the manner and to the extent directed by the President, be rendered or provided to, or received or accepted from, an instrumentality established by Taiwan which the President determines has the necessary authority under the laws applied by the people on Taiwan to provide assurances and take other actions on behalf of Taiwan in accordance with this chapter.

**(b) Offices and personnel**

The President is requested to extend to the instrumentality established by Taiwan the same number of offices and complement of personnel as were previously operated in the United States by the governing authorities on Taiwan recognized as the Republic of China prior to January 1, 1979.

**(c) Privileges and immunities**

Upon the granting by Taiwan of comparable privileges and immunities with respect to the Institute and its appropriate personnel, the President is authorized to extend with respect to the Taiwan instrumentality and its appropriate personnel, such privileges and immunities (subject to appropriate conditions and obligations) as may be necessary for the effective performance of their functions.

(Pub. L. 96-8, §10, Apr. 10, 1979, 93 Stat. 18.)

**§ 3310. Employment of United States Government agency personnel**

**(a) Separation from Government service; reemployment or reinstatement upon termination of Institute employment; benefits**

(1) Under such terms and conditions as the President may direct, any agency of the United States Government may separate from Government service for a specified period any officer or employee of that agency who accepts employment with the Institute.

(2) An officer or employee separated by an agency under paragraph (1) of this subsection for

employment with the Institute shall be entitled upon termination of such employment to reemployment or reinstatement with such agency (or a successor agency) in an appropriate position with the attendant rights, privileges, and benefits with<sup>1</sup> the officer or employee would have had or acquired had he or she not been so separated, subject to such time period and other conditions as the President may prescribe.

(3) An officer or employee entitled to reemployment or reinstatement rights under paragraph (2) of this subsection shall, while continuously employed by the Institute with no break in continuity of service, continue to participate in any benefit program in which such officer or employee was participating prior to employment by the Institute, including programs for compensation for job-related death, injury, or illness; programs for health and life insurance; programs for annual, sick, and other statutory leave; and programs for retirement under any system established by the laws of the United States; except that employment with the Institute shall be the basis for participation in such programs only to the extent that employee deductions and employer contributions, as required, in payment for such participation for the period of employment with the Institute, are currently deposited in the program's or system's fund or depository. Death or retirement of any such officer or employee during approved service with the Institute and prior to reemployment or reinstatement shall be considered a death in or retirement from Government service for purposes of any employee or survivor benefits acquired by reason of service with an agency of the United States Government.

(4) Any officer or employee of an agency of the United States Government who entered into service with the Institute on approved leave of absence without pay prior to April 10, 1979, shall receive the benefits of this section for the period of such service.

**(b) Employment of aliens on Taiwan**

Any agency of the United States Government employing alien personnel on Taiwan may transfer such personnel, with accrued allowances, benefits, and rights, to the Institute without a break in service for purposes of retirement and other benefits, including continued participation in any system established by the laws of the United States for the retirement of employees in which the alien was participating prior to the transfer to the Institute, except that employment with the Institute shall be creditable for retirement purposes only to the extent that employee deductions and employer contributions, as required, in payment for such participation for the period of employment with the Institute, are currently deposited in the system's fund or depository.

**(c) Institute employees not deemed United States employees**

Employees of the Institute shall not be employees of the United States and, in representing the Institute, shall be exempt from section 207 of title 18.

**(d) Tax treatment of amounts paid Institute employees**

(1) For purposes of sections 911 and 913<sup>2</sup> of title 26, amounts paid by the Institute to its employees shall not be treated as earned income. Amounts received by employees of the Institute shall not be included in gross income, and shall be exempt from taxation, to the extent that they are equivalent to amounts received by civilian officers and employees of the Government of the United States as allowances and benefits which are exempt from taxation under section 912 of title 26.

(2) Except to the extent required by subsection (a)(3) of this section, service performed in the employ of the Institute shall not constitute employment for purposes of chapter 21 of title 26 and title II of the Social Security Act [42 U.S.C. 401 et seq.].

(Pub. L. 96-8, §11, Apr. 10, 1979, 93 Stat. 18; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095.)

REFERENCES IN TEXT

Section 913 of title 26, referred to in subsec. (d)(1), was repealed by Pub. L. 97-34, title I, §112(a), Aug. 13, 1981, 95 Stat. 194.

Chapter 21 (§3101 et seq.) of title 26, referred to in subsec. (d)(2), is known as the Federal Insurance Contributions Act.

The Social Security Act, referred to in subsec. (d)(2), 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.

AMENDMENTS

1986—Subsec. (d)(1). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

EX. ORD. NO. 13054. ELIGIBILITY OF CERTAIN OVERSEAS EMPLOYEES FOR NONCOMPETITIVE APPOINTMENTS

Ex. Ord. No. 13054, July 7, 1997, 62 F.R. 36965, as amended by Ex. Ord. No. 13062, §6, Sept. 29, 1997, 62 F.R. 51756, provided:

By the authority vested in me as President by the Constitution and the laws of the United States of America, including sections 3301 and 3302 of title 5 and section 301 of title 3 of the United States Code, and in order to permit certain overseas employees to acquire competitive status upon returning to the United States, it is hereby ordered as follows:

SECTION 1. A United States citizen who is a family member of a Federal civilian employee who has separated from Federal service to accept employment with the American Institute in Taiwan pursuant to section 11 of Public Law 96-8 (22 U.S.C. 3310(a)) may be appointed noncompetitively in a manner similar to non-competitive appointments under Executive Order 12721 [5 U.S.C. 3301 note] and implementing regulations of the Office of Personnel Management to a competitive service position in the executive branch, provided such family member meets the qualifications and other requirements established by the Director of the Office of Personnel Management, including an appropriate period of satisfactory overseas employment with the American Institute in Taiwan.

SEC. 2. The Director of the Office of Personnel Management shall prescribe such regulations as may be necessary to implement this order.

<sup>1</sup> So in original. Probably should be “which”.

<sup>2</sup> See References in Text note below.

SEC. 3. This order shall be effective upon publication in the Federal Register.

WILLIAM J. CLINTON.

**§ 3310a. Commercial personnel at American Institute of Taiwan**

The American Institute of Taiwan shall employ personnel to perform duties similar to those performed by personnel of the United States and Foreign Commercial Service. The number of individuals employed shall be commensurate with the number of United States personnel of the Commercial Service who are permanently assigned to the United States diplomatic mission to South Korea.

(Pub. L. 100-418, title II, § 2201, Aug. 23, 1988, 102 Stat. 1327.)

CODIFICATION

Section was enacted as part of the Export Enhancement Act of 1988 and as part of the Omnibus Trade and Competitiveness Act of 1988, and not as part of the Taiwan Relations Act which comprises this chapter.

**§ 3311. Reporting requirements**

**(a) Texts of agreements to be transmitted to Congress; secret agreements to be transmitted to Senate Foreign Relations Committee and House Foreign Affairs Committee**

The Secretary of State shall transmit to the Congress the text of any agreement to which the Institute is a party. However, any such agreement the immediate public disclosure of which would, in the opinion of the President, be prejudicial to the national security of the United States shall not be so transmitted to the Congress but shall be transmitted to the Committee on Foreign Relations of the Senate and the Committee on Foreign Affairs of the House of Representatives under an appropriate injunction of secrecy to be removed only upon due notice from the President.

**(b) Agreements**

For purposes of subsection (a), the term "agreement" includes—

- (1) any agreement entered into between the Institute and the governing authorities on Taiwan or the instrumentality established by Taiwan; and
- (2) any agreement entered into between the Institute and an agency of the United States Government.

**(c) Congressional notification, review, and approval requirements and procedures**

Agreements and transactions made or to be made by or through the Institute shall be subject to the same congressional notification, review, and approval requirements and procedures as if such agreements and transactions were made by or through the agency of the United States Government on behalf of which the Institute is acting.

(Pub. L. 96-8, § 12, Apr. 10, 1979, 93 Stat. 20; Pub. L. 98-164, title X, § 1011(a)(3), Nov. 22, 1983, 97 Stat. 1061.)

AMENDMENTS

1983—Subsec. (d). Pub. L. 98-164 struck out subsec. (d) which required the Secretary of State to make semi-

annual reports respecting economic relations between the United States and Taiwan.

**§ 3312. Rules and regulations**

The President is authorized to prescribe such rules and regulations as he may deem appropriate to carry out the purposes of this chapter. During the three-year period beginning on January 1, 1979, such rules and regulations shall be transmitted promptly to the Speaker of the House of Representatives and to the Committee on Foreign Relations of the Senate. Such action shall not, however, relieve the Institute of the responsibilities placed upon it by this chapter.

(Pub. L. 96-8, § 13, Apr. 10, 1979, 93 Stat. 20.)

**§ 3313. Congressional oversight**

**(a) Monitoring activities of Senate Foreign Relations Committee, House Foreign Affairs Committee, and other Congressional committees**

The Committee on Foreign Affairs of the House of Representatives, the Committee on Foreign Relations of the Senate, and other appropriate committees of the Congress shall monitor—

- (1) the implementation of the provisions of this chapter;
- (2) the operation and procedures of the Institute;
- (3) the legal and technical aspects of the continuing relationship between the United States and Taiwan; and
- (4) the implementation of the policies of the United States concerning security and cooperation in East Asia.

**(b) Committee reports to their respective Houses**

Such committees shall report, as appropriate, to their respective Houses on the results of their monitoring.

(Pub. L. 96-8, § 14, Apr. 10, 1979, 93 Stat. 20.)

**§ 3314. Definitions**

For purposes of this chapter—

- (1) the term "laws of the United States" includes any statute, rule, regulation, ordinance, order, or judicial rule of decision of the United States or any political subdivision thereof; and
- (2) the term "Taiwan" includes, as the context may require, the islands of Taiwan and the Pescadores, the people on those islands, corporations and other entities and associations created or organized under the laws applied on those islands, and the governing authorities on Taiwan recognized by the United States as the Republic of China prior to January 1, 1979, and any successor governing authorities (including political subdivisions, agencies, and instrumentalities thereof).

(Pub. L. 96-8, § 15, Apr. 10, 1979, 93 Stat. 20.)

**§ 3315. Authorization of appropriations**

In addition to funds otherwise available to carry out the provisions of this chapter, there are authorized to be appropriated to the Secretary of State for the fiscal year 1980 such funds as may be necessary to carry out such provisions. Such funds are authorized to remain available until expended.