

or any other provision of law relating to the administration and enforcement of internal revenue taxes.

(g) Special rules

Except as provided by regulations—

(1) Tax imposed only once

Only 1 tax shall be imposed under section 4461(a) with respect to the loading on and unloading from, or the unloading from and the loading on, the same vessel of the same cargo.

(2) Exception for intraport movements

Under regulations, no tax shall be imposed under section 4461(a) on the mere movement of cargo within a port.

(3) Relay cargo

Only 1 tax shall be imposed under section 4461(a) on cargo (moving under a single bill of lading) which is unloaded from one vessel and loaded onto another vessel at any port in the United States for relay to or from any port in Alaska, Hawaii, or any possession of the United States. For purposes of this paragraph, the term “cargo” does not include any item not treated as cargo under subsection (b)(2).

(h) Exemption for humanitarian and development assistance cargos

No tax shall be imposed under this subchapter on any nonprofit organization or cooperative for cargo which is owned or financed by such nonprofit organization or cooperative and which is certified by the United States Customs Service as intended for use in humanitarian or development assistance overseas.

(i) Regulations

The Secretary may prescribe such additional regulations as may be necessary to carry out the purposes of this subchapter including, but not limited to, regulations—

- (1) providing for the manner and method of payment and collection of the tax imposed by this subchapter,
- (2) providing for the posting of bonds to secure payment of such tax,
- (3) exempting any transaction or class of transactions from such tax where the collection of such tax is not administratively practical, and
- (4) providing for the remittance or mitigation of penalties and the settlement or compromise of claims.

(Added Pub. L. 99-662, title XIV, §1402(a), Nov. 17, 1986, 100 Stat. 4266; amended Pub. L. 100-647, title II, §2002(b), title VI, §§6109(a), 6110(a), Nov. 10, 1988, 102 Stat. 3597, 3712; Pub. L. 104-188, title I, §1704(i)(1), Aug. 20, 1996, 110 Stat. 1881; Pub. L. 109-59, title XI, §11116(a), Aug. 10, 2005, 119 Stat. 1950.)

PRIOR PROVISIONS

For prior section 4462, see Prior Provisions note set out preceding section 4471 of this title.

AMENDMENTS

2005—Subsec. (d). Pub. L. 109-59 amended heading and text of subsec. (d) generally, substituting provisions relating to nonapplicability of tax imposed by section 4461(a) to exports for provisions relating to nonappli-

cability of tax imposed by section 4461(a) to bonded commercial cargo entering the United States for transportation and direct exportation to a foreign country and inapplicability of this provision to certain cargo exported to Canada or Mexico.

1996—Subsec. (b)(1)(D). Pub. L. 104-188 inserted before period at end “, or passengers transported on United States flag vessels operating solely within the State waters of Alaska or Hawaii and adjacent international waters”.

1988—Subsec. (b)(1)(B). Pub. L. 100-647, §2002(b), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “cargo loaded on a vessel in Alaska, Hawaii, or any possession of the United States for transportation to the United States mainland for ultimate use or consumption in the United States mainland.”.

Subsec. (g)(3). Pub. L. 100-647, §6110(a), added par. (3). Subsecs. (h), (i). Pub. L. 100-647, §6109(a), added subsec. (h) and redesignated former subsec. (h) as (i).

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 effective before, on, and after Aug. 10, 2005, see section 11116(c) of Pub. L. 109-59, set out as a note under section 4461 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-188, title I, §1704(i)(2), Aug. 20, 1996, 110 Stat. 1881, provided that: “The amendment made by paragraph (1) [amending this section] shall take effect as if included in the amendments made by section 1402(a) of the Harbor Maintenance Revenue Act of 1986 [Pub. L. 99-662, title XIV].”

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 2002(b) of Pub. L. 100-647 effective as if included in the provision of the Harbor Maintenance Revenue Act of 1986, Pub. L. 99-662, title XIV, to which it relates, see section 2002(d) of Pub. L. 100-647, set out as a note under section 4042 of this title.

Pub. L. 100-647, title VI, §6109(b), Nov. 10, 1988, 102 Stat. 3712, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on April 1, 1987.”

Pub. L. 100-647, title VI, §6110(b), Nov. 10, 1988, 102 Stat. 3713, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE

Section effective Apr. 1, 1987, see section 1402(c) of Pub. L. 99-662, set out as a note under section 4461 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6. For establishment of U.S. Customs and Border Protection in the Department of Homeland Security, treated as if included in Pub. L. 107-296 as of Nov. 25, 2002, see section 211 of Title 6, as amended generally by Pub. L. 114-125, and section 802(b) of Pub. L. 114-125, set out as a note under section 211 of Title 6.

Subchapter B—Transportation by Water

- Sec.
- 4471. Imposition of tax.
- 4472. Definitions.

PRIOR PROVISIONS

A prior subchapter B, consisted of sections 4461 to 4464 of this title, prior to repeal by Pub. L. 95-600, title