

“(2) describe in detail the efforts of the United States Government to achieve the membership or participation of Taiwan in each organization listed; and

“(3) identify the obstacles to the membership or participation of Taiwan in each organization listed, including a list of any governments that do not support the membership or participation of Taiwan in each such organization.”

§ 3304. Overseas Private Investment Corporation

(a) Removal of per capita income restriction on Corporation activities with respect to investment projects on Taiwan

During the three-year period beginning on April 10, 1979, the \$1,000 per capita income restriction in clause (2) of the second undesignated paragraph of section 2191¹ of this title shall not restrict the activities of the Overseas Private Investment Corporation in determining whether to provide any insurance, reinsurance, loans, or guaranties with respect to investment projects on Taiwan.

(b) Application by Corporation of other criteria

Except as provided in subsection (a) of this section, in issuing insurance, reinsurance, loans, or guaranties with respect to investment projects on Taiwan, the Overseas Private Insurance² Corporation shall apply the same criteria as those applicable in other parts of the world.

(Pub. L. 96-8, § 5, Apr. 10, 1979, 93 Stat. 16.)

Editorial Notes

REFERENCES IN TEXT

Section 2191 of this title, referred to in subsec. (a), was repealed by Pub. L. 115-254, div. F, title VI, § 1464(2), Oct. 5, 2018, 132 Stat. 3513.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective as of January 1, 1979, see section 18 of Pub. L. 96-8, set out as a note under section 3301 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions, personnel, assets, and liabilities of the Overseas Private Investment Corporation to the United States International Development Finance Corporation and treatment of related references, see sections 9683 and 9686(d) of this title.

§ 3305. The American Institute in Taiwan

(a) Conduct of programs, transactions, or other relations with respect to Taiwan

Programs, transactions, and other relations conducted or carried out by the President or any agency of the United States Government with respect to Taiwan shall, in the manner and to the extent directed by the President, be conducted and carried out by or through—

(1) The American Institute in Taiwan, a nonprofit corporation incorporated under the laws of the District of Columbia, or

(2) such comparable successor nongovernmental entity as the President may designate,

(hereafter in this chapter referred to as the “Institute”).

¹ See References in Text note below.

² So in original. Probably should be “Investment”.

(b) Agreements or transactions relative to Taiwan entered into, performed, and enforced

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 enter into, perform, enforce, or have in force an agreement or transaction relative to Taiwan, such agreement or transaction shall be entered into, performed, and enforced, in the manner and to the extent directed by the President, by or through the Institute.

(c) Preemption of laws, rules, regulations, or ordinances of District of Columbia, States, or political subdivisions of States

To the extent that any law, rule, regulation, or ordinance of the District of Columbia, or of any State or political subdivision thereof in which the Institute is incorporated or doing business, impedes or otherwise interferes with the performance of the functions of the Institute pursuant to this chapter, such law, rule, regulation, or ordinance shall be deemed to be preempted by this chapter.

(Pub. L. 96-8, § 6, Apr. 10, 1979, 93 Stat. 17.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective as of January 1, 1979, see section 18 of Pub. L. 96-8, set out as a note under section 3301 of this title.

§ 3306. Services to United States citizens on Taiwan

(a) Authorized services

The Institute may authorize any of its employees on Taiwan—

(1) to administer to or take from any person an oath, affirmation, affidavit, or deposition, and to perform any notarial act which any notary public is required or authorized by law to perform within the United States;

(2) To¹ act as provisional conservator of the personal estates of deceased United States citizens; and

(3) to assist and protect the interests of United States persons by performing other acts such as are authorized to be performed outside the United States for consular purposes 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.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective as of January 1, 1979, see section 18 of Pub. L. 96-8, set out as a note under section 3301 of this title.

¹ So in original. Probably should not be capitalized.

§ 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.)

Editorial Notes

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 subsections (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.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective as of January 1, 1979, see section 18 of Pub. L. 96-8, set out as a note under section 3301 of this title.

§ 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.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective as of January 1, 1979, see section 18 of Pub. L. 96-8, set out as a note under section 3301 of this title.

§ 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.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective as of January 1, 1979, see section 18 of Pub. L. 96-8, set out as a note under section 3301 of this title.