

Southern Currents



Notice to the Area Port of New Orleans Trade Community

Date March 18, 2003

No.: 03-016

**SUBJECT: Revised Amounts on Tonnage Tax and
Procedures for Application for Refund**

Customs will immediately revert back to the collection of tonnage tax at the rates of .02 and .09 cent due to Congress not changing or renewing the tonnage tax rates. These rates of 9 cents and 27 cents under 46 USC 121 were valid until September 30, 2002.

Tonnage tax payments made after September 30, 2002 exceeding the .02 cents and .06 cents rates may be refunded. If a refund is requested, then an application for a refund must be made in accordance with procedures set forth in 19 CFR 4.24. Applications for refunds of tonnage tax must:

- ◆ be submitted to the port of entry where the collection of the tonnage tax was made.
- ◆ be made within 1 year from date of payment.

In order to obtain a refund for tonnage tax collected at the port of New Orleans; a written application must be submitted in duplicate to the Customs office located at Coffee Drive, which includes the following information:

- ◆ Name of the vessel
- ◆ arrival date of the vessel
- ◆ Reference to 46 USC 121 as authority for the refund
- ◆ A direct request for the refund of a definite sum
- ◆ Copies of CF 1002 tonnage tax certificates and CF 368 collection receipts if available

The application will be forwarded to the National Finance Center in Indianapolis, Indiana after verification of the pertinent facts asserted to in the claim. The refund will be issued by the National Finance Center. Any questions regarding this notice may be directed to Evelyn Fuselier, Vessel Entrance and Clearance Specialist at 504-269-6144.



Todd Owen
Interim Port Director
Customs and Border Protection