

March 1993

MARITIME INDUSTRY

Federal Assessments Levied on Commercial Vessels



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Resources, Community, and
Economic Development Division

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March 5, 1993

The Honorable Gerry E. Studds
Chairman
The Honorable Jack Fields
Ranking Minority Member
Committee on Merchant Marine
and Fisheries
House of Representatives

The Honorable William O. Lipinski
Chairman, Subcommittee on Merchant Marine
Committee on Merchant Marine
and Fisheries
House of Representatives

The Honorable W. J. (Billy) Tauzin
Chairman, Subcommittee on Coast Guard
and Navigation
Committee on Merchant Marine
and Fisheries
House of Representatives

The Honorable H. James Saxton
House of Representatives

This fact sheet responds to your concern about the total number and amount of user fees, taxes, and other charges ("assessments"), excluding fines and penalties, that have been levied on the commercial maritime industry. We defined the commercial maritime industry to include vessel owners, operators, importers, and exporters that move commodities by vessels engaged in domestic and international commerce. The applicability of assessments is contingent on a number of factors, such as the type of vessel or whether the vessel is U.S. or foreign flagged. We included in our review federal agencies that levy at least one assessment specific to the maritime industry. For example, such an assessment, among other things, would be levied only on vessels and not levied on any other mode of transportation. We refer to these assessments as specific to the maritime industry. Once we identified these agencies, we also included other assessments that these agencies levy on vessels as well as on other modes of transportation. We refer to these

assessments as nonspecific to the maritime industry. For example, the U.S. Customs Service levies fees, such as the commercial vessel fee, that are specific to the maritime industry, but it also levies duties that are assessed on commodities entering the United States regardless of the mode that is used to transport them.

We identified 12 federal agencies that levied a total of 117 diverse assessments for total collections of about \$11.9 billion in fiscal year 1991.¹ The intended purposes of the assessments were to generate revenue or reimburse the agency for expenses incurred in providing a service.

Amounts collected for all assessments, excluding Customs duties, for fiscal years 1989, 1990, and 1991 totaled about \$1.8 billion, \$1.9 billion, and \$1.9 billion, respectively. Projected collections for these assessments in fiscal year 1992 are estimated to be about \$2.1 billion. Amounts collected for Customs duties were several times greater than the amounts collected for other assessments and accounted for over \$10 billion in fiscal year 1990, over \$9.9 billion in fiscal year 1991, and about \$7.8 billion in fiscal year 1992. While Customs duties are estimated to have decreased about 25 percent from fiscal years 1990 through 1992, the other assessment amounts collected have increased about 21 percent from fiscal years 1989 through 1992.

The following are the 12 agencies and the amounts associated with the assessments they levied in fiscal year 1991:

- Animal and Plant Health Inspection Service (APHIS), Department of Agriculture: \$5.4 million.
- Coast Guard, Department of Transportation: \$1.9 million.
- Customs Service, Department of the Treasury: \$10.9 billion (of which Customs duties were estimated to be \$9.9 billion).
- Federal Communications Commission (FCC): \$5.9 million.
- Federal Grain Inspection Service (FGIS), Department of Agriculture: \$672,000.

¹Incidental fees, such as photocopying, are not included.

- Federal Maritime Commission (FMC): \$51,000.
- Internal Revenue Service (IRS), Department of the Treasury: \$457 million.
- Interstate Commerce Commission (ICC): \$8,000.
- Maritime Administration (MARAD), Department of Transportation: \$15 million.
- National Oceanic and Atmospheric Administration/National Marine Fisheries Service (NOAA/NMFS), Department of Commerce: \$4.4 million.
- Panama Canal Commission (PCC): \$466.2 million.
- Saint Lawrence Seaway Development Corporation (SLSDC), Department of Transportation: \$0.²

Of the 117 assessments, 92 are specific to and paid only by the maritime industry, while the remaining 25 assessments are also levied on at least one other mode of transportation.

We grouped the 117 assessments into four categories based on the type of service or activity associated with the assessment. In summary, these four categories and the associated amounts collected in fiscal year 1991 were

- administrative processing and associated services: \$521 million,
- physical services: \$481 million,
- taxes: \$513 million, and
- miscellaneous services and Customs duties: \$10.4 billion, of which almost \$10 billion was for Customs duties.

Administrative processing and associated services include assessments for processing applications and other documents; issuing permits, licenses, registrations; and any other documentation. Physical services include assessments for

²SLSDC rebates 100 percent of its collections to the owner or operator.

inspection, examination, and/or evaluation of equipment, commodities, and/or passengers. Taxes were established by the Congress for various purposes such as generating revenues for trust funds. Miscellaneous assessments are diverse and range from Customs duties, which are levied on 15,000 different commodities brought into the United States, to MARAD's annual guarantee fee, which covers defaults, personnel, and operating costs for one of its programs.

We found that of the 117 assessments,

- 54 are paid by either the vessel's owner or operator,
- 22 are paid by the owner,
- 17 are paid by the owner, operator, or other party,
- 13 are paid by the operator, and
- 11 assessments, such as the Automated Tariff Filing Information user registration fee, can be paid by various parties, such as the owner, operator, importer, or exporter.

Section 1 of this fact sheet lists the agencies and their assessment activities. Section 2 describes the payor of assessments by categories of assessment levied. Section 3 describes which agencies levy, collect, and/or use assessments. Section 4 describes the assessment amounts and totals collected. Section 5 shows the intended purpose of each assessment. Section 6 describes exemptions from the assessments. And finally, Section 7 provides information on proposed assessments.

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We performed our work from March 1992 to January 1993. We developed and distributed a questionnaire to 87 federal departments and/or agencies requesting information on assessments levied on the maritime industry. Appendix I contains detailed information on our objectives, scope, and methodology.

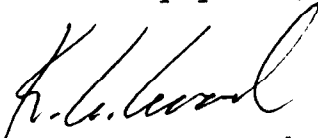
We discussed this fact sheet with high-ranking program officials from all 12 agencies, who generally agreed with the information presented. As requested, we did not obtain written agency comments on a draft of this fact sheet. As arranged with your offices, unless you announce its contents earlier, we plan no further distribution of this fact sheet

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until 30 days after the date of this letter. At that time, we will send copies to the agencies we reviewed and to other interested parties. We will also make copies available to others upon request.

If you have any questions about this fact sheet, please contact me at (202) 512-2834. Major contributors to this fact sheet are listed in appendix II.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "K. M. Mead".

Kenneth M. Mead
Director, Transportation Issues

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ABBREVIATIONS

APHIS	Animal and Plant Health Inspection Service
ATFI	Automated Tariff Filing Information
COFR	Certificate Of Financial Responsibility
FCC	Federal Communications Commission
FGIS	Federal Grain Inspection Service
FMC	Federal Maritime Commission
GAO	General Accounting Office
ICA	Interstate Commerce Act
ICC	Interstate Commerce Commission
IRS	Internal Revenue Service
LUST	Leaking Underground Storage Tank
MARAD	Maritime Administration
NOAA/NMFS	National Oceanic and Atmospheric Administration/National Marine Fisheries Service
NVOCC	Non-Vessel-Operating Common Carrier
PCC	Panama Canal Commission
SLSDC	Saint Lawrence Seaway Development Corporation
TIAS	Treaties and Other International Act Series

SECTION 1

AGENCIES AND ASSESSMENT ACTIVITIES

Twelve agencies levy at least one assessment that is specific to the commercial maritime industry. These agencies are the

- Animal and Plant Health Inspection Service (APHIS),
- Coast Guard,
- Customs Service,
- Federal Communications Commission (FCC),
- Federal Grain Inspection Service (FGIS),
- Federal Maritime Commission (FMC),
- Internal Revenue Service (IRS),
- Interstate Commerce Commission (ICC),
- Maritime Administration (MARAD),
- National Oceanic and Atmospheric Administration/National Marine Fisheries Service (NOAA/NMFS),
- Panama Canal Commission (PCC), and the
- Saint Lawrence Seaway Development Corporation (SLSDC).

These agencies levy a total of 117 diverse assessments.¹ For example, the Coast Guard levies an assessment for changing a vessel's name, and the Customs Service levies a fee for a vessel's use of certain U.S. ports.

Of these 117 assessments, 92 are specific to the commercial maritime industry, while the remaining 25 are not specific because they are also levied on other modes of transportation, such as the airline industry, and do not meet other criteria discussed in appendix I.

¹Incidental fees, such as photocopying, are not included.

Table 1.1: Agencies and Assessment Activities

Agency	Assessment	Description ^a
APHIS	Agricultural Quarantine and Inspection User Fee for commercial vessels	Agricultural quarantine and inspection services are provided for vessels arriving at ports within the U.S. Customs territory and preclearance sites outside the U.S. Customs territory.
	Export Health Certificate Endorsement Fees for Animals	For commodity inspection services certifying that animals being exported are free from disease or contamination. Endorsements are not required by the U.S. government, but services are provided only at the request of the exporter. However, most countries require the endorsements for the exportation of animals into their countries. This assessment is specific to the maritime industry.
	Phytosanitary Certificate Fee for Plants and Plant Products	Plants and plant products being exported are inspected to ensure they are free from plant pests. These certificates are required by the U.S. government, and the services are provided at the request of the exporter. However, most countries require the certificates for the exportation of plants and plant products into their countries. Not specific to the maritime industry.
Coast Guard	Abstract of title issuance fee	For processing a request for, and for the issuance of, a vessel's ^b abstract of title, whether or not for re-issuance. If a documented vessel's home port has changed, the vessel's owner must have the abstract of title forwarded to the new home port.
	Certificate of Financial Responsibility (COFR) under the amendments to the Outer Continental Shelf Lands Act application and issuance fee	Officials determine and certify that vessel operators are financially able to meet potential liabilities for cleanup and damages resulting from a discharge of oil while operating an oil production facility on the U.S. Continental Shelf. ^c

Agency	Assessment	Description ^a
	COFR under the Trans-Alaska Pipeline Authorization Act application and issuance fee	Officials determine and certify that vessel operator financially able to meet potential liabilities in damages resulting from a discharge of oil while transported through the Trans-Alaska pipeline between terminal facilities and the U.S. port where the oil brought ashore. ^c
	Certificate of ownership issuance fee	For processing and issuing a certificate of ownership documented vessel. ^b
	Change of documented vessel name application fee	For processing an application to change a vessel's name to both documented vessels ^b and previously documented returning to documentation under a new name.
	Instruments of conveyance and encumbrance recording fee	For processing and recording instruments of conveyance, such as a mortgage or a bill of sale on vessel. ^b
	New vessel determination application fee	For processing an application to determine if a vessel qualifies for a new vessel determination.
	Reimbursement of travel and subsistence costs for overseas vessel inspections	Reimbursement for Coast Guard inspectors' travel and subsistence costs when performing overseas vessel inspections in U.S. Customs territory. ^b
	Wrecked vessel qualification application fee	For processing an application for a vessel documented as a wrecked vessel.
Customs Service	Air/sea passenger fee	Inspections and processing services are provided to passengers aboard commercial vessels or aircraft arriving in U.S. Customs territory from a place outside the U.S. Not specific to maritime industry.
	Barge/bulk carrier fee	Inspections are performed for all barge/bulk carriers entering U.S. Customs territory from Canada or Mexico carrying types of cargo entirely originating in Canada or Mexico.
	Certification fee for payment of Vessel Tonnage Tax by foreign vessels	For processing and issuing a certificate that shows payment of Vessel Tonnage Tax.
	Clearance of vessel processing fee	For processing and issuing clearance documents for vessels departing from the U.S. Customs territory to a foreign port.

Agency	Assessment	Description ^a
	Commercial vessel fee	Inspections are performed for commercial vessels entering U.S. Customs territory from a foreign port.
	Customs duties	Tariffs levied on over 15,000 commodities imported from foreign countries. Imported merchandise is classified under the provisions of the Harmonized Tariff Schedule of the United States. Rates are derived. Not specific to the maritime industry.
	Entry of vessel processing fee	For processing entry documentation for vessels departing the U.S. Customs territory directly from a foreign port.
	Harbor Maintenance Fee	For the loading or unloading of commercial cargo on vessels at a U.S. port for which federal funds have been authorized since 1977 for construction, maintenance, or operation. This fee does not apply to ports deauthorized by federal law.
	Issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest	For processing documentation, including the receipt of manifest, and for issuing a permit that allows foreign flag vessels to proceed from one U.S. Customs district to another.
	Merchandise Processing Fee	For processing documentation for imported cargo through U.S. Customs. Not specific to the maritime industry.
	Receipt of manifests of foreign vessels on arrival from another district and for granting permits to unload processing fee	For processing the manifest of a foreign vessel upon arrival from another U.S. Customs district and for granting permits to unload.
	Receipt of post-entry processing fee	For processing a report of merchandise found but not reported on vessels entering into the U.S. Customs territory.
	Tariff for foreign repairs to U.S. vessels	A tariff on repairs made in foreign shipyards to U.S. flag vessels documented to engage in foreign, coastwise, or Great Lakes trade.
	Vessel Tonnage Tax	A tax on vessels entering the U.S. from any foreign port. Based on the net tonnage of the vessel, as well as the vessel's voyage.
FCC	Great Lakes Radio Agreement inspection fee	For inspecting radios of U.S.-flag vessels that operate on the Great Lakes and are subject to the Great Lakes Radio Agreement.

Agency	Assessment	Description ^a
	Oceangoing vessel radio inspection fee	For inspecting radios of cargo vessels of 300 gross tons and passenger vessels licensed to carry more than 12 passengers that operate on the open sea.
	Radio communications equipment carriage exemption processing fee	For processing applications for waivers under the station license assessment. The waivers allow vessels to complete radio station to operate in the open sea, and foreign ports.
	Safety Convention Radio inspection fee	For inspecting radios of vessels subject to the Safety Convention. This includes U.S.-flag cargo vessels of 100 gross tons or more and passenger vessels licensed to carry more than 12 passengers that are engaged in international voyages.
	Ship radio station license application fee	For processing an application for, and the issuance of, a new, modified, and/or renewed ship station radio license for vessels.
	Small passenger vessel radio inspection fee	For inspecting radios of vessels for hire that transport six or fewer passengers.
	Temporary waiver of radio inspection application fee	For processing a request for, and issuance of, a temporary waiver that would waive the annual ship radio station inspection requirement for no more than 30 days. This waiver is granted upon a vessel's first arrival at a U.S. port from a foreign port for the sole purpose of enabling vessels to proceed to another U.S. port where the inspection can be held.
FGIS	Stowage examination fee	For examining the hulls of ships carrying export cargo to determine if they are clean; dry; free of infestation of rodents and insects; free of substances, and foreign odor; and suitable to stow cargo.
FMC	Automated Tariff Filing and Information System (ATFI) certification of batch filing capability fee	For certifying that firms are capable of developing and using the ATFI formats ATFI tariff data correctly. The ATFI system is an electronic tariff filing system.
	ATFI user manual fee	For a manual that explains how to file and/or retrieve data on the ATFI system.
	ATFI user registration fee	For processing ATFI user registration applications, issuing user identification numbers and ATFI passwords to users.

Agency	Assessment	Description ^a
	COFR for indemnification of passengers for nonperformance of transportation application fee	For determining and certifying that those in the U.S. who offer, advertise, or provide transportation on vessels that accommodate 50 or more passengers and that embark at U.S. ports, have the resources to reimburse passengers if the vessel cannot provide the transportation to which they are entitled.
	COFR to meet liability incurred for death or injury to passengers or other persons on voyages application fee	For determining and certifying that owners or charterers of vessels that can accommodate 50 or more passengers and that transport passengers at U.S. ports, have the resources to meet the claims that might arise from the death or injury of passengers on voyages to or from U.S. ports.
	Complaint filing fee	For processing complaints that claim that a violation of the Act in connection with the foreign or offshore domestic transportation of goods in U.S. and that seek reparation for that violation.
	Conciliation service application fee	For processing requests for FMC's help in settling disputes regarding the transportation of goods in the waterways, offshore or foreign commerce of the U.S.
	Declaratory order application fee	For processing petitions requesting FMC to issue a declaratory order to terminate a controversy or to remove uncertain matters regulated by FMC under statutes administered by FMC.
	General petition application fee	For processing petitions seeking relief or other remedies by FMC.
	Informal small claim procedures application fee	For processing requests that a claim of \$10,000 or less be settled, with the consent of both parties, without formal proceedings.
	Shortened procedure application fee	For processing requests that a complaint proceeding be processed without an oral hearing.
	Special docket application fee	For granting permission to refund or waive collection of freight charges where it appears that there is an error of a clerical or administrative nature or inadvertence in failing to file a new tariff.
	Special permission application fee	For granting special permission to establish tariffs or decreases on less than the 30-day statutory notice of the tariff filing requirements.

Agency	Assessment	Description*
IRS	Inland Waterways Fuel Tax	A tax imposed on any liquid used as a fuel on certain inland and intracoastal waterways. Collected taxes are used for the construction and rehabilitation of the inland waterways.
	Leaking Underground Storage Tank (LUST) Tax	A tax imposed on any liquid used as a fuel on certain inland and intracoastal waterways. Collected taxes are used for corrective action taken for petroleum and petroleum products from leaking underground storage tanks. Not specific to the maritime industry.
	Ship Passengers International Departure Tax	A tax imposed on each passenger who embarks from a U.S. port and whose voyage extends over one or more days (more than 24 hours).
	Tax on Petroleum: Hazardous Substance Superfund Tax	A tax imposed on the number of barrels of petroleum imported into the U.S. for consumption, use, or withdrawal. This tax also applies to exports of crude oil only if it is produced on such crude oil received at a U.S. refinery. Collected taxes are used for emergency response, removal, and containment of hazardous substance spills. Not specific to the maritime industry.
	Tax on Petroleum: Oil Spill Liability Tax	A tax imposed on the number of barrels of petroleum imported into the U.S. for consumption, use, or withdrawal. This assessment also applies to exports of crude oil or petroleum products if they are produced on such crude oil received at a U.S. refinery. Collected taxes are used for environmental cleanup purposes of oil spills. Not specific to the maritime industry.
ICC	Approval of an amendment to a water carrier rate association agreement application fee	For processing and evaluating applications for approval of significant amendments to rate agreements between water carriers subject to ICC jurisdiction. This fee is not specific to the maritime industry. The ICC has jurisdiction over water carriers that transport passengers and/or regulate interstate commerce from one state to another in the inland and/or coastal waters.
	Approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee	For processing and evaluating applications for approval of the purchase, lease, consolidation, merger, or acquisition of a water carrier or water carriers subject to ICC jurisdiction. This fee is not specific to the maritime industry.

Agency	Assessment	Description*
	Approval of a transfer of operating or exemption authority application fee	For processing and evaluating applications regulating approvals to transfer operating or exemption authority from one water carrier to another. Not specific to the maritime industry.
	Approval of a water carrier rate association agreement application fee	For processing and evaluating applications for approval of an agreement between at least two water carriers that involve rates. Not specific to the maritime industry.
	Authority to establish a released value rate application fee	For processing and evaluating carriers' applications for authority to set a reduced shipping rate when a shipper has released the carrier from full responsibility if the goods are stolen or destroyed during shipping. Not specific to the maritime industry.
	Informal opinion about a rate application filing fee	For offering a non-binding opinion on the legality of a rate to be charged. Not specific to the maritime industry.
	Joint petition to substitute an applicant in a pending operating rights proceeding filing fee	For processing and evaluating a petition filed by a party who wants to substitute for the original applicants in an operating rights proceeding. Not specific to the maritime industry.
	Notice or petition to discontinue ferry service filing fee	For processing and evaluating a notice of petition of proposed discontinuance of an interstate ferry service operating within the jurisdiction of the ICC.
	Petition for declaratory order filing fee	For pronouncing binding judgments in response to complaints filed with the ICC. Not specific to the maritime industry.
	Petition to interpret or clarify an operating authority filing fee	For processing and evaluating petitions formally requesting the ICC to interpret or clarify an operating authority. Not specific to the maritime industry.
	Request for minor modifications of an operating authority filing fee	For processing and evaluating requests to modify an operating authority only to the extent of making a ministerial correction, when the original error was caused by the applicant or a change in the name of the shipper. Not specific to the maritime industry.
	Request for water carrier name change filing fee	For processing and evaluating applications requesting changes to a water carrier's name. Not specific to the maritime industry.
	Special docket application fee	For processing and evaluating applications for permission to change a tariff that is incorrect due to administrative or clerical error. Not specific to the maritime industry.

Agency	Assessment	Description ^a
	Special permission application fee	For processing and evaluating applications for special permission to increase or decrease tariff rates on short notice or to waive another tariff publishing requirement. Not specific to the maritime industry.
	Tariff filing fee	For processing tariffs that contain rates and charges for regulated movements of passengers or freight by water carriers subject to ICC jurisdiction. Not specific to the maritime industry.
	Temporary authority to operate a water carrier application fee	For processing and evaluating applications for temporary authority to operate the properties of a water carrier before a consolidation, merger, purchase, or lease of the carrier is approved. Not specific to the maritime industry.
	Water carrier operating or exemption authority application fee	For processing and evaluating applications for certificates that authorize a carrier to provide transportation in areas subject to ICC jurisdiction or certificates that exempt a carrier from ICC jurisdiction. Not specific to the maritime industry.
	Water carrier temporary authority application fee	For processing and evaluating applications for temporary authority to provide transportation to a place or in an area having no carriers capable of meeting the immediate needs of the place or area. Not specific to the maritime industry.
MARAD	Annual guarantee fee for MARAD's title XI program	For covering defaults, and personnel and operating costs of MARAD's title XI program. ^d
	Approval as trustee application fee	For processing instruments of indebtedness secured by a preferred mortgage on a documented vessel to a trustee held in trust for a non-U.S. citizen.
	Authority to transfer ownership of ships built with construction subsidies application fee	For processing an amendment or addendum to construction differential subsidy contracts to provide for the sale of a vessel built with construction subsidies.
	Commitment to execute guarantee application fee	For processing and approving applications to execute a title XI guarantee.
	Foreign transfer of ownership or registry application fee	For processing various types of foreign transfers, such as the transfer of U.S.-documented vessels to foreign flags.

Agency	Assessment	Description ^a
	Foreign transfers pursuant to MARAD contracts application fee	For processing subsequent transfers of foreign-flag vessels pursuant to the approval of the original-flag transfer conditions.
	Investigation fee	For ensuring applications comply with title XI requirements and the project described in the application for commitment to execute guarantee.
	Sale of subsidized vessels application fee	For approving the sale of a subsidized vessel when MARAD uses an independent appraiser to appraise the vessel.
	Substitution of participants for title XI assistance application fee	For approving the substitution of participants in a mortgage and/or security agreement for title XI assistance. It is intended to defray the cost of substituting or assigning a MARAD-insured mortgage to another person.
	Trustee's supplemental certification fee	For processing and issuing supplemental certifications showing that the trustee still meets trustee qualifications.
NOAA/NMFS	Allowable octocoral permit application fee	For processing and issuing permits that allow vessels to fish for allowable octocorals in the South Atlantic and the Gulf of Mexico.
	Atlantic swordfish permit application fee	For processing and issuing permits that allow vessels to fish for swordfish, possess swordfish for sale, trade, or barter, or take swordfish by catch shoreward of the outer boundary of the Exclusive Economic Zone (EEZ). The EEZ is the waters from the seaward boundary of the United States to 200 nautical miles out.
	Bluefin tuna permit application fee	For processing and issuing permits that allow vessels to fish for or take Atlantic bluefin tuna.
	Coastal migratory pelagic fish permit application fee	For processing and issuing permits that allow commercial fishing vessels to fish for Atlantic and Gulf groups of king and Spanish mackerel.
	Commercial fisheries exemption permit application fee	For processing and issuing permits that allow vessels to fish in a Category I fishery (a fishery where there is frequent incidental taking of marine mammals) or a Category II fishery (a fishery where there is an occasional incidental taking of marine mammals).
	Fisheries Obligation Guarantee Program filing and commitment fee	For processing and evaluating applications for a Fisheries Obligation Guarantee Program loan guarantee. ^e

Agency	Assessment	Description ^a
	Fisheries Obligation Guarantee Program guarantee fee	For covering the administrative costs and credit losses associated with the Fisheries Obligation Guarantee Program. ^d
	Fisheries Obligation Guarantee Program refinancing/assumption fee	For processing and evaluating applications requesting the refinancing or assumption of financings already guaranteed under the Fisheries Obligation Guarantee Program. ^d
	Fishing Vessel and Gear Damage Compensation Fund application fee	For processing applications for compensation from the Fishing Vessel and Gear Damage Compensation Fund for any damage to, loss of, or destruction of a fishing vessel or any fishing gear used with such vessel and for any resulting economic loss.
	Fishing Vessel and Gear Damage Compensation Fund approval fee	For processing and approving compensation claims for gear damage in the EEZ.
	Foreign fishing observer fee	For placing a NOAA/NMFS observer aboard a foreign fishing vessel to ensure that the vessel harvests the correct type of fish and to record the poundage of fish harvested.
	Foreign fishing permit application fee	For processing and issuing permits that allow foreign fishing vessels to fish in the EEZ.
	Foreign fishing poundage fee	For assessing foreign fishing vessels for the poundage of fish they harvest in the EEZ.
	Reef fish permit application fee	For processing and issuing permits that allow commercial fishing vessels to fish commercially for reef fish in the Gulf of Mexico.
	Snapper-grouper permit application fee	For processing and issuing permits that allow commercial fishing vessels to fish commercially for reef fish in the snapper/grouper complex in the South Atlantic.
	Spiny lobster permit application fee	For processing and issuing permits that allow vessels to sell spiny lobster in or from the EEZ or to be exempt from the daily catch and possession limit of spiny lobster in or from the EEZ.
	Vessel certificate of inclusion application fee	For processing and issuing permits that grant vessels permission to fish for tuna that swim with porpoise.
	Wreckfish permit application fee	For processing and issuing permits that allow vessels to fish for wreckfish in the EEZ, possess wreckfish in or from the EEZ, off-load wreckfish from the EEZ, or sell wreckfish in or from the EEZ.

Agency	Assessment	Description ^a
PCC	Docking/undocking tug service fee	For providing tug services to vessels docking, undocking, or shifting at a berth.
	Extraordinary transit tug service fee	For providing tug services to vessels with physical or operating deficiencies at the time of transit and to vessels that request tug service.
	General tug service fee	For towing through the Canal and other transit tug services not covered by a fixed fee.
	Handling lines for docking after transit service fee	For PCC deckhands to assist the vessel crew in handling the cables that guide the vessel while docking after transit of the Canal.
	Handling tug lines service fee	For PCC deckhands placed on board the vessel to receive and secure the ropes from the tugboats to the vessel.
	Handling vessel lines service fee	For PCC deckhands to connect cables attached to locomotives located on the side walls of Panama Canal locks to vessels transiting the locks.
	Launch service fee - Dredging Division	For Dredging Division launches used to transport officers of the National Port Authority of Panama or other Canal users as per agreement with the National Port Authority; to assist small vessels in lieu of a tug; and to visit vessels for inspection purposes as authorized by the PCC.
	Launch service fee - Marine Bureau	For Marine Bureau launches used to transport officers of the National Port Authority of Panama or other Canal users as per agreement with the National Port Authority; to assist small vessels in lieu of a tug; and to visit vessels for inspection purposes as authorized by the PCC.
	Offshore pilotage fee	For requiring or requesting a PCC pilot to board or debark a vessel outside the Atlantic breakwater.
	Pilotage fee at the Gamboa mooring	For providing a PCC pilot at the PCC mooring facility at Gamboa.
	Pilotage fee during dock trial	For providing a PCC pilot to vessels undergoing a dock trial. Testing a vessel's engine while it is securely docked at a pier to see if repairs will hold is an example of a dock trial.
Port pilotage fee	For providing a PCC pilot to dock, moor, or anchor a vessel after transiting the Canal or to pilot the vessel beyond Canal waters.	

Agency	Assessment	Description ^a
	Sea tug service fee	For providing tug services involving a trip to sea.
	Special admeasurement service fee	For determining a vessel's Panama Canal tonnage and issuing a Panama Canal tonnage certificate when the vessel arrives without proper documentation.
	Standard tug service fee	For providing tug services to vessels coming into and out of each set of locks and through Gaillard Cut.
	Tolls for transit	For utilizing the Panama Canal Waterway.
	Transit booking fee	For reserving a time for vessels to transit the Panama Canal.
SLSDC	St. Lawrence Seaway Tariff of Tolls	SLSDC charges vessels transiting the section of the St. Lawrence Seaway controlled by the U.S. and Canada for the use of the Seaway.

^aUnless otherwise indicated, the assessment is specific to the maritime industry.

^bA certificate of documentation shows conclusive evidence of nationality for international purposes and evidence of qualification to be employed in a specific trade. Vessels that are excluded from documentation requirements are vessels less than five net tons, vessels not operating on U.S. navigable waters, vessels not wholly owned by a U.S. citizen, and non-self-propelled vessels engaged in the coastwise trade within a U.S. harbor, on the rivers or inland lakes of the U.S., or on the internal waters or canals of any state.

^cOn September 26, 1991, the Coast Guard proposed regulations to implement the financial responsibility provisions of the Oil Pollution Act of 1990. The proposal would allow the issuance of a single, unified Certificate of Financial Responsibility for vessels, replacing the separate certificates under the Federal Water Pollution Control Act, Outer Continental Shelf Lands Act Amendments, and Trans-Alaska Pipeline Authorization Act.

^dMARAD's title XI program of the Merchant Marine Act of 1936 promotes growth and modernization of the U.S. merchant marine by issuing guarantees of obligations to enable the financing and refinancing of vessels constructed in the U.S. and owned and operated by U.S. citizens.

^eNOAA/NMFS's Fisheries Obligation Guarantee Program under title XI of the Merchant Marine Act of 1936 makes long-term financing available to the U.S. fishing industry by providing a U.S. government guarantee of repayment of the debt portion of fishing vessel construction, reconstruction, or reconditioning costs.

SECTION 2

PAYOR OF ASSESSMENTS BY CATEGORY OF ASSESSMENT LEVIED

We grouped the assessments into four categories based on the type of service or activity associated with the assessment. These categories and the number of assessments in each category are

- administrative processing and associated services (74 assessments),
- physical services (30 assessments),
- taxes (6 assessments), and
- miscellaneous and Customs duties (7 assessments).

Administrative processing and associated services include assessments for processing applications and other documents; issuing permits, licenses, registrations, and any other documentation; and performing other administrative tasks. Physical services include assessments for inspection, examination, and/or evaluation of equipment, commodities, and/or passengers. Taxes were established by the Congress for various purposes. Miscellaneous assessments are diverse and range from Customs duties, which are levied on 15,000 different commodities brought into the United States, to MARAD's annual guarantee fee, which covers defaults, personnel, and operating costs for one of its programs.

Tables 2.1 through 2.4 illustrate four factors that determine who is responsible for paying the assessment, depending on the vessel, commerce, and flag type. The parties that pay the assessment include the vessel owner, operator, importer, exporter, and other interested parties. The vessel type shows whether the assessment is levied on passenger or nonpassenger vessels. The applicability of some assessments is also determined by the type of commerce in which the vessel is engaged, either domestic or international. The type of flag flown on a ship may also serve as a factor in determining who pays the assessment. The flag type shown in this section is either U.S. or foreign. For example, the Coast Guard's abstract of title issuance fee is paid by the individual requesting the document on U.S.-flag passenger and nonpassenger vessels engaged in both domestic and international commerce.

Of the 117 assessments,

- 54 are paid by either the vessel's owner or operator,
- 22 are paid by the owner,

- 17 are paid by the owner, operator, or other party,
- 13 are paid by the operator, and
- 11 are paid by various parties such as the importer, exporter, or other party, or by individuals.

Assessments are levied depending on vessel type. Of the 117 assessments,

- 76 are on both passenger and nonpassenger vessels,
- 18 are on nonpassenger vessels,
- 18 are on fishing vessels, and
- 5 are on passenger vessels.

Assessments are also levied depending on different commerce types. Of the 117 assessments,

- 47 are levied on vessels engaged exclusively in international commerce or on international voyages,
- 31 are levied on vessels engaged exclusively in domestic commerce, and
- 39 are levied on vessels engaged in either domestic or international commerce.

Assessments are also levied depending on flag type. Of the 117 assessments,

- 58 are levied only on U.S.-flag vessels,
- 52 are levied on both U.S.-and foreign-flag vessels, and
- 7 are levied only on foreign-flag vessels.

Table 2.1: Assessments for Administrative Processing and Associated Services by Payor and Vessel, Commerce, and Flag Type

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
Coast Guard	Abstract of title issuance fee	Individual or entity requesting the document	Passenger and nonpassenger	Domestic and international	U.S.
	COFR under the amendments to the Outer Continental Shelf Lands Act application and issuance fee	Operator	Tank vessels carrying Outer Continental Shelf-produced oil	Domestic	U.S. and foreign
	COFR under the Federal Water Pollution Control Act application and issuance fee	Operator	Passenger and nonpassenger over 300 gross tons	Domestic and international	U.S. and foreign
	COFR under the Trans-Alaska Pipeline Authorization Act application and issuance fee	Operator	Tank vessels carrying Trans-Alaska Pipeline oil	Domestic	U.S. and foreign
	Certificate of ownership issuance fee	Individual or entity requesting the certificate	Passenger and nonpassenger	Domestic and international	U.S.
	Change of documented vessel name application fee	Owner	Passenger and nonpassenger	Domestic and international	U.S.
	Instruments of conveyance and encumbrance recordation fee	Owner, operator, or mortgagee	Passenger and nonpassenger	Domestic and international	U.S.
	New vessel determination application fee	Owner	Passenger and nonpassenger	Domestic and international	U.S.

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
	Wrecked vessel qualification application fee	Owner	Passenger and nonpassenger	Domestic and international	U.S.
Customs Service	Certification fee for Payment of Vessel Tonnage Tax by foreign vessels	Operator	Passenger and nonpassenger	International	Foreign
	Clearance of vessel processing fee	Operator	Passenger and nonpassenger	International	U.S. and foreign
	Entry of vessel processing fee	Operator	Passenger and nonpassenger	International	U.S. and foreign
	Issuance fee for permit to allow foreign vessels to proceed from district to district and receipt of manifest	Operator	Passenger and nonpassenger	International	Foreign
	Merchandise Processing Fee	Importer	Nonpassenger	International	U.S. and foreign
	Receipt of manifests of foreign vessels on arrival from another district and for granting permits to unload processing fee	Operator	Passenger and nonpassenger	International	Foreign
	Receipt of post-entry processing fee	Operator	Passenger and nonpassenger	International	U.S. and foreign
FCC	Radio communications equipment carriage exemption processing fee	Owner or operator	Passenger and nonpassenger	Domestic and international	U.S.
	Ship radio station license application fee	Owner or operator	Passenger and nonpassenger	Domestic and international	U.S.

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
	Temporary waiver of radio inspection application fee	Owner or operator	Passenger and nonpassenger	International voyages	U.S.
FMC	ATFI certification of batch filing capability fee	Owner or operator, NVOCC, ^a importer, or exporter	Nonpassenger	Domestic and international	U.S. and foreign
	ATFI user manual fee	Owner or operator, NVOCC, importer, or exporter	Nonpassenger	Domestic and international	U.S. and foreign
	ATFI user registration fee	Owner or operator, NVOCC, importer, or exporter	Nonpassenger	Domestic and international	U.S. and foreign
	COFR for indemnification of passengers for nonperformance of transportation application fee	Owner or charterer	Passenger	Domestic and international	U.S. and foreign
	COFR to meet liability incurred for death or injury to passengers or other persons on voyages application fee	Owner or charterer	Passenger	Domestic and international	U.S. and foreign
	Complaint filing fee	Owner or operator, shipper, or other interested party	Passenger and nonpassenger	Domestic and international	U.S. and foreign

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
	Conciliation service application fee	Owner or operator, shipper, or other interested party	Passenger and nonpassenger	Domestic and international	U.S. and foreign
	Declaratory order application fee	Owner or operator, shipper, or other interested party	Passenger and nonpassenger	Domestic and international	U.S. and foreign
	General petition application fee	Owner or operator, shipper, or other interested party	Passenger and nonpassenger	Domestic and international	U.S. and foreign
	Informal small claim procedures application fee	Owner or operator, shipper, or other interested party	Passenger and nonpassenger	Domestic and international	U.S. and foreign
	Shortened procedure application fee	Owner or operator, shipper, or other interested party	Passenger and nonpassenger	Domestic and international	U.S. and foreign
	Special docket application fee	Owner or operator, or NVOCC	Nonpassenger	Domestic and international	U.S. and foreign
	Special permission application fee	Owner or operator, or NVOCC	Nonpassenger	Domestic and international	U.S. and foreign
ICC	Approval of an amendment to a water carrier rate association agreement application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
	Approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Approval of a transfer of operating or exemption authority application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Approval of a water carrier rate association agreement application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Authority to establish a released value rate application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Informal opinion about a rate application filing fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Joint petition to substitute an applicant in a pending operating rights proceeding filing fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Notice or petition to discontinue ferry service filing fee	Owner or operator	Passenger	Domestic	U.S.
	Petition for declaratory order filing fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Petition to interpret or clarify an operating authority filing fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
	Request for minor modifications of an operating authority filing fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Request for a water carrier name change filing fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Special docket application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Special permission application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Tariff filing fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Temporary authority to operate a water carrier application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Water carrier operating or exemption authority application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
	Water carrier temporary authority application fee	Owner or operator	Passenger and nonpassenger	Domestic	U.S.
MARAD	Approval as trustee application fee	Owner	Passenger and nonpassenger	International	U.S.
	Authority to transfer ownership of ships built with construction subsidies application fee	Owner	Nonpassenger	International	U.S.
	Commitment to execute title XI guarantee application fee	Owner	Passenger and nonpassenger	Domestic and international	U.S.

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
	Foreign transfer of ownership or registry application fee	Owner	Passenger and nonpassenger vessels of 1,000 gross tons or more	International	U.S.
	Foreign transfers of ownership pursuant to MARAD contracts application fee	Owner	Passenger and nonpassenger vessels of 3,000 gross tons or more	International	Foreign
	Investigation fee	Owner	Passenger and nonpassenger	Domestic and international	U.S.
	Sale of subsidized vessels application fee	Owner	Nonpassenger	International	U.S.
	Substitution of participants for title XI assistance application fee	Owner or mortgagee	Passenger and nonpassenger	Domestic and international	U.S.
	Trustee's supplemental certification fee	Owner	Passenger and nonpassenger	International	U.S.
NOAA/ NMFS	Allowable octocoral permit application fee	Owner or operator	Fishing	Domestic	U.S.
	Atlantic swordfish permit application fee	Owner	Fishing	Domestic	U.S.
	Bluefin tuna permit application fee	Owner	Fishing	Domestic	U.S.
	Coastal migratory pelagic fish permit application fee	Owner or operator	Fishing	Domestic	U.S.
	Commercial fisheries exemption permit application fee	Owner or operator	Fishing	Domestic	U.S. and foreign
	Fisheries Obligation Guarantee Program filing and commitment fee	Owner	Fishing and support vessels such as fish processing vessels	Domestic and international	U.S.

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
	Fisheries Obligation Guarantee Program refinancing/ assumption fee	Owner	Fishing and support vessels such as fish processing vessels	Domestic and international	U.S.
	Fishing Vessel and Gear Damage Compensation Fund application fee	Owner	Fishing	Domestic and international	U.S.
	Foreign fishing permit application fee	Owner or representative of the foreign fishing nation	Fishing	International	Foreign
	Reef fish permit application fee	Owner or operator	Fishing	Domestic	U.S.
	Snapper-grouper permit application fee	Owner or operator	Fishing	Domestic	U.S.
	Spiny lobster permit application fee	Owner or operator	Fishing	Domestic	U.S.
	Vessel certificate of inclusion application fee	Owner or operator	Fishing	Domestic and international	U.S.
	Wreckfish permit application fee	Owner	Fishing	Domestic	U.S.
PCC	Transit booking fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign

^aNon-vessel-operating common carrier.

Table 2.2 Assessments for Physical Services by Payor and Vessel, Commerce, and Flag Type

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
APHIS	Agricultural Quarantine and Inspection User Fee for commercial vessels	Owner ^a	Passenger and nonpassenger vessels of 100 net tons or more	International (including coastwise travel)	U.S. and foreign
	Export Health Certificate Endorsement Fees for Animals	Exporter	Nonpassenger	International	U.S. and foreign
	Phytosanitary Certificate Fee for Plants and Plant Products	Exporter	Nonpassenger	International	U.S. and foreign
Coast Guard	Reimbursement of travel and subsistence costs for overseas vessel inspections	Owner or operator	Passenger or nonpassenger	Domestic and international	U.S. ^b
Customs Service	Air/sea passenger fee	Individual passenger	Passenger or nonpassenger	International	U.S. and foreign
	Barge/bulk carrier fee	Owner ^a	Barges/bulk carriers	International	U.S. and foreign
	Commercial vessel fee	Owner ^a	Passenger or nonpassenger vessels of 100 net tons or more	International	U.S. and foreign

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
FCC	Great Lakes Radio Agreement inspection fee	Owner or operator	Passenger vessels for hire transporting more than six passengers and nonpassenger vessels 65 feet or more in length ^c	Domestic and international	U.S.
	Oceangoing vessel radio inspection fee	Owner or operator	Passenger vessels licensed to carry more than 12 passengers and nonpassenger vessels over 300 gross tons	Domestic and international	U.S.
	Safety Convention Radio inspection fee	Owner or operator	Passenger vessels licensed to carry more than 12 passengers and nonpassenger vessels of 300 gross tons and over	International voyages	U.S.
	Small passenger vessel radio inspection fee	Owner or operator	Passenger vessels for hire that transport more than six passengers	Domestic and international	U.S.
FGIS	Stowage examination fee	Importer or exporter	Nonpassenger	International	U.S. and foreign
NOAA/ NMFS	Foreign fishing observer fee	Owner or representative of the foreign fishing nation	Fishing	International	Foreign
PCC	Docking/undocking tug service fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Extraordinary tug service fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
	General tug service fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Handling lines for docking after transit service fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Handling tug lines service fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Handling vessel lines service fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Launch service fee - Dredging Division	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Launch service fee - Marine Bureau	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Offshore pilotage fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Pilotage fee at the Gamboa mooring	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Pilotage fee during dock trial	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Port pilotage fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Sea tug service fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Special admeasurement service fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
	Standard tug service fee	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
	Tolls for transit	Owner or operator	Passenger and nonpassenger	International	U.S. and foreign
SLSDC	St. Lawrence Seaway Tariff of Tolls	Owner or operator	Passenger and nonpassenger	Domestic and international	U.S. and foreign

^aThe vessel master, licensed deck officer, purser, or broker usually pays the fee to Customs on behalf of the owner for the Agricultural Quarantine and Inspection User Fee for commercial vessels, the barge/bulk carrier fee, and the commercial vessel fee.

^bOn November 4, 1992, the Coast Guard Authorization Act of 1992 extended this reimbursable provision to foreign vessels.

^cThe Great Lakes Radio Agreement inspection fee also applies to every vessel engaged in towing another vessel or floating object except when meeting certain conditions.

Table 2.3: Assessments for Taxes by Payor and Vessel, Commerce, and Flag Type

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
Customs Service	Vessel Tonnage Tax	Operator	Passenger and nonpassenger	International	U.S. and foreign
IRS	Inland Waterways Fuel Tax	Operator	Nonpassenger	Domestic	U.S.
	LUST Tax	Operator	Nonpassenger	Domestic	U.S.
	Ship Passengers International Departure Tax	Operator	Passenger vessels whose voyage extends over one or more nights (over 24 hours) ^a	Domestic and international	U.S. and foreign
	Tax on Petroleum: Hazardous Substance Superfund Tax	Importer or exporter	Nonpassenger	International	U.S. and foreign
	Tax on Petroleum: Oil Spill Liability Tax	Importer or exporter	Nonpassenger	International	U.S. and foreign

^aThe Ship Passengers International Departure Tax applies to all commercial vessels that transport passengers to vessels engaged in gambling beyond the territorial waters of the U.S., regardless of the length of the voyage or the size of the vessel.

Table 2.4: Assessments for Miscellaneous Services by Payer and Vessel, Commerce, and Flag Type

Agency	Assessment	Payer	Vessel type	Commerce type	Flag type
Customs Service	Customs duties	Importer	Passenger and nonpassenger	International	U.S. and foreign
	Harbor Maintenance Fee	Importer, exporter, user, domestic shipper, or operator of commercial passenger vessels	Passenger and nonpassenger	Domestic and international	U.S. and foreign
	Tariff for foreign repairs to U.S. vessels	Owner or operator	Passenger and nonpassenger	International	U.S.
	Annual guarantee fee for title XI	Owner or other party to the title XI transactions	Passenger and nonpassenger	Domestic and international	U.S.
MARAD	Fisheries Obligation Guarantee Program guarantee fee	Owner	Fishing and support vessels such as fish processing vessels	Domestic and international	U.S.
NOAA/ NMFIS	Fishing Vessel and Gear Damage Compensation Fund approval fee	Owner	Fishing	Domestic and international	U.S.
	Foreign fishing poundage fee	Owner or representative of the foreign fishing nation	Fishing	International	Foreign

SECTION 3

AGENCIES THAT LEVY, COLLECT, AND/OR USE ASSESSMENTS

Ten of the 12 agencies are responsible for both levying and collecting all assessments that apply to that agency. These agencies are the

- Coast Guard,
- Customs Service,
- FCC,
- FMC,
- FGIS,
- ICC,
- IRS,
- MARAD,
- NOAA/NMFS, and
- PCC.

Of these 10, 3--FGIS, ICC, and PCC--also have authority to use the revenue generated by all assessments collected by that agency.¹

The remaining two agencies, APHIS and SLSDC, have the authority to levy particular assessments, but another agency performs collection activities. APHIS has authority to use at least some of the revenue generated by at least some of its assessments; SLSDC rebates 100 percent of its collections to the owner or operator.

Of the 117 assessments,

- 59 are levied, collected, and used by the same agency (32 are for administrative processing and associated services, 24 are for physical services, 3 are for miscellaneous services);
- 51 are levied and collected by the same agency and go into the general fund of the Department of the Treasury (42 are administrative processing and associated services, 4 are

¹Any amount that the ICC collects above a legislatively mandated amount is deposited into the General Fund of the U.S. Treasury.

physical services, 2 are taxes, and 3 are miscellaneous services);

- 5 are levied and collected by the same agency and are used by agencies other than the agency which levied and collected the assessments (4 are taxes and 1 is miscellaneous); and
- 2 assessments are levied by one agency and collected by another agency (one assessment is used by the levying agency and the other is rebated in full to the owner or operator).

Tables 3.1 through 3.4 illustrate these breakdowns.

Table 3.1: Assessments, Agencies, and Associated Functions for Administrative Processing and Associated Services

Assessment	Levied	Collected	Used
Abstract of title issuance fee	Coast Guard	Coast Guard	Treasury
COFR under the amendments to the Outer Continental Shelf Lands Act application and issuance fee	Coast Guard	Coast Guard	Treasury
COFR under the Federal Water Pollution Control Act application and issuance fee	Coast Guard	Coast Guard	Treasury
COFR under the Trans-Alaska Pipeline Authorization Act application and issuance fee	Coast Guard	Coast Guard	Treasury
Certificate of ownership issuance fee	Coast Guard	Coast Guard	Treasury
Change of documented vessel name application fee	Coast Guard	Coast Guard	Treasury
Instruments of conveyance and encumbrance recordation fee	Coast Guard	Coast Guard	Treasury
New vessel determination application fee	Coast Guard	Coast Guard	Treasury
Wrecked vessel qualification application fee	Coast Guard	Coast Guard	Treasury

Assessment	Levied	Collected	Used
Certification fee for payment of Vessel Tonnage Tax by foreign vessels	Customs Service	Customs Service	Customs Service
Clearance of vessel processing fee	Customs Service	Customs Service	Customs Service
Entry of vessel processing fee	Customs Service	Customs Service	Customs Service
Issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest	Customs Service	Customs Service	Customs Service
Merchandise Processing Fee	Customs Service	Customs Service	Treasury
Receipt of manifest of foreign vessels on arrival from another district and for granting permits to unload	Customs Service	Customs Service	Customs Service
Receipt of a post-entry processing fee	Customs Service	Customs Service	Customs Service
Radio communications equipment carriage exemption processing fee	FCC	FCC	Treasury
Ship radio station license application fee	FCC	FCC	Treasury
Temporary waiver of radio inspection application fee	FCC	FCC	Treasury

Assessment	Levied	Collected	Used
ATFI certification of batch filing capability fee	FMC	FMC	Treasury
ATFI user manual fee	FMC	FMC	Treasury
ATFI user registration fee	FMC	FMC	Treasury
COFR for indemnification of passengers for nonperformance of transportation application fee	FMC	FMC	Treasury
COFR to meet liability incurred for death or injury to passengers or other persons on voyages application fee	FMC	FMC	Treasury
Complaint filing fee	FMC	FMC	Treasury
Conciliation service application fee	FMC	FMC	Treasury
Declaratory order application fee	FMC	FMC	Treasury
General petition application fee	FMC	FMC	Treasury
Informal small claim procedures application fee	FMC	FMC	Treasury
Shortened procedure application fee	FMC	FMC	Treasury
Special docket application fee	FMC	FMC	Treasury

Assessment	Levied	Collected	Used
Special permission application fee	FMC	FMC	Treasury
Approval of an amendment to a water carrier rate association agreement application fee	ICC	ICC	ICC/Treasury ^a
Approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee	ICC	ICC	ICC/Treasury ^a
Approval of a transfer of operating or exemption authority application fee	ICC	ICC	ICC/Treasury ^a
Approval of a water carrier rate association agreement application fee	ICC	ICC	ICC/Treasury ^a
Authority to establish a released value rate application fee	ICC	ICC	ICC/Treasury ^a
Informal opinion about a rate application filing fee	ICC	ICC	ICC/Treasury ^a
Joint petition to substitute an applicant in a pending operating rights proceeding filing fee	ICC	ICC	ICC/Treasury ^a
Notice or petition to discontinue ferry service filing fee	ICC	ICC	ICC/Treasury ^a

Assessment	Levied	Collected	Used
Petition for declaratory order filing fee	ICC	ICC	ICC/Treasury ^a
Petition to interpret or clarify an operating authority filing fee	ICC	ICC	ICC/Treasury ^a
Request for minor modifications of an operating authority filing fee	ICC	ICC	ICC/Treasury ^a
Request for water carrier name change filing fee	ICC	ICC	ICC/Treasury ^a
Special docket application fee	ICC	ICC	ICC/Treasury ^a
Special permission application fee	ICC	ICC	ICC/Treasury ^a
Tariff filing fee	ICC	ICC	ICC/Treasury ^a
Temporary authority to operate a water carrier application fee	ICC	ICC	ICC/Treasury ^a
Water carrier operating or exemption authority application fee	ICC	ICC	ICC/Treasury ^a
Water carrier temporary authority application fee	ICC	ICC	ICC/Treasury ^a
Approval as trustee application fee	MARAD	MARAD	Treasury

Assessment	Levied	Collected	Used
Authority to transfer ownership of ships built with construction subsidies application fee	MARAD	MARAD	Treasury
Commitment to execute title XI guarantee application fee	MARAD	MARAD	MARAD
Foreign transfer of ownership or registry application fee	MARAD	MARAD	Treasury
Foreign transfers of ownership pursuant to MARAD contracts application fee	MARAD	MARAD	Treasury
Investigation fee	MARAD	MARAD	MARAD
Sale of subsidized vessels application fee	MARAD	MARAD	Treasury
Substitution of participants for title XI assistance application fee	MARAD	MARAD	MARAD
Trustee's supplemental certification fee	MARAD	MARAD	Treasury
Allowable octocoral permit application fee	NOAA/NMFS	NOAA/NMFS	Treasury
Atlantic swordfish permit application fee	NOAA/NMFS	NOAA/NMFS	Treasury
Bluefin tuna permit application fee	NOAA/NMFS	NOAA/NMFS	Treasury
Coastal migratory pelagic fish permit application fee	NOAA/NMFS	NOAA/NMFS	Treasury

Assessment	Levied	Collected	Used
Commercial fisheries exemption permit application fee	NOAA/NMFS	NOAA/NMFS	NOAA/NMFS
Fisheries Obligation Guarantee Program filing and commitment fee	NOAA/NMFS	NOAA/NMFS	NOAA/NMFS
Fisheries Obligation Guarantee Program refinancing/assumption fee	NOAA/NMFS	NOAA/NMFS	NOAA/NMFS
Fishing Vessel and Gear Damage Compensation Fund application fee	NOAA/NMFS	NOAA/NMFS	NOAA/NMFS
Foreign fishing permit application fee	NOAA/NMFS	NOAA/NMFS	Treasury
Reef fish permit application fee	NOAA/NMFS	NOAA/NMFS	Treasury
Snapper-grouper permit application fee	NOAA/NMFS	NOAA/NMFS	Treasury
Spiny lobster permit application fee	NOAA/NMFS	NOAA/NMFS	Treasury
Vessel certificate of inclusion application fee	NOAA/NMFS	NOAA/NMFS	Treasury
Wreckfish permit application fee	NOAA/NMFS	NOAA/NMFS	Treasury
Transit booking fee	PCC	PCC	PCC

abeginning in fiscal year 1992, any amount that the ICC collects above a legislatively mandated amount is deposited in the General Fund of the Treasury for use by the Treasury. For fiscal year 1992, the mandated amount is \$5.5 million.

Table 3.2: Assessments, Agencies, and Associated Functions for Physical Services

Assessment	Levied	Collected	Used
Agricultural quarantine and inspection user fee for Commercial Vessels	APHIS	Customs Service	APHIS
Export Health Certificate Endorsement Fee for Animals	APHIS	APHIS	APHIS
Phytosanitary Certificate Fee for Plants and Plant Products	APHIS	APHIS	APHIS
Reimbursement of travel and subsistence costs for overseas vessel inspections	Coast Guard	Coast Guard	Coast Guard
Air/sea passenger fee	Customs Service	Customs Service	Customs Service
Barge/bulk carrier fee	Customs Service	Customs Service	Customs Service
Commercial vessel fee	Customs Service	Customs Service	Customs Service
Great Lakes Radio Agreement inspection fee	FCC	FCC	Treasury
Oceangoing vessel radio inspection fee	FCC	FCC	Treasury
Safety Convention Radio inspection fee	FCC	FCC	Treasury
Small passenger vessel radio inspection fee	FCC	FCC	Treasury
Stowage examination fee	FGIS	FGIS	FGIS
Foreign fishing observer fee	NOAA/MFS	NOAA/MFS	NOAA/MFS
Docking/undocking tug service fee	PCC	PCC	PCC
Extraordinary transit tug service fee	PCC	PCC	PCC
General tug service fee	PCC	PCC	PCC

Assessment	Levied	Collected	Used
Handling lines for docking after transit service fee	PCC	PCC	PCC
Handling tug lines service fee	PCC	PCC	PCC
Handling vessel lines service fee	PCC	PCC	PCC
Launch service fee - Dredging Division	PCC	PCC	PCC
Launch service fee - Marine Bureau	PCC	PCC	PCC
Offshore pilotage fee	PCC	PCC	PCC
Pilotage fee at the Gamboa mooring	PCC	PCC	PCC
Pilotage fee during dock trial	PCC	PCC	PCC
Port pilotage fee	PCC	PCC	PCC
Sea tug service fee	PCC	PCC	PCC
Special admeasurement service fee	PCC	PCC	PCC
Standard tug service fee	PCC	PCC	PCC
Tolls for transit	PCC	PCC	PCC
St. Lawrence Seaway Tariff of Tolls	SLSDC	St. Lawrence Seaway Authority of Canada	^a

^a The SLSDC's tolls are rebated to the payor.

Table 3.3: Assessments, Agencies, and Associated Functions for Taxes

Assessment	Levied	Collected	Used
Vessel Tonnage Tax	Customs Service	Customs Service	Treasury
Inland Waterways Fuel Tax	IRS	IRS	Army Corps of Engineers
LUST Tax	IRS	IRS	Environmental Protection Agency
Ship Passengers International Departure Tax	IRS	IRS	Treasury
Tax on Petroleum: Hazardous Substance Superfund Tax	IRS	IRS	Environmental Protection Agency
Tax on Petroleum: Oil Spill Liability Tax	IRS	IRS	Coast Guard and Environmental Protection Agency

Table 3.4: Assessments, Agencies, and Associated Functions for Miscellaneous Services

Assessment	Levied	Collected	Used
Customs duties	Customs Service	Customs Service	Treasury ^a
Harbor Maintenance Fee	Customs Service	Customs Service	Army Corps of Engineers and the St. Lawrence Seaway Development Corporation
Tariff for foreign repairs to U.S. vessels	Customs Service	Customs Service	Treasury
Annual guarantee fee for title XI	MARAD	MARAD	MARAD
Fisheries Obligation Guarantee Program guarantee fee	NOAA/NMFS	NOAA/NMFS	NOAA/NMFS
Fishing Vessel and Gear Damage Compensation Fund approval fee	NOAA/NMFS	NOAA/NMFS	NOAA/NMFS
Foreign fishing poundage fee	NOAA/NMFS	NOAA/NMFS	Treasury

^aAccording to Customs Service officials, Customs duties are deposited into the General Fund of the Department of the Treasury; 70 percent remains in the General Fund, while the remaining 30 percent is transferred to an account at the Department of Agriculture. Customs duties collected in Puerto Rico and the Virgin Islands are deposited into trust funds for each territory. The Customs Service is reimbursed from these trust funds for expenses of Customs duties collection operations in these territories.

SECTION 4

ASSESSMENT AMOUNTS AND TOTALS COLLECTED

Amounts collected for all assessments, excluding Customs duties, for fiscal years 1989, 1990, and 1991 totaled about \$1.8 billion, \$1.9 billion, and \$1.9 billion, respectively. Projected collections for fiscal year 1992 are estimated to be about \$2.1 billion. Customs duties, however, accounted for the largest portion of total amounts collected. Duty amounts were not available for fiscal year 1989. However, estimated duties accounted for over \$10 billion in fiscal year 1990, over \$9.9 billion in fiscal year 1991, and about \$7.8 billion in fiscal year 1992.

The tables in this section show the dollar amount of each assessment, totals collected for each assessment, and totals collected for assessments specific and not specific to the maritime industry. Tables 4.1 through 4.4 show each assessment by assessment amount, frequency of collection, and collection limitations. Each assessment amount is determined by a formula, such as a per unit flat rate or a percentage rate of the cargo value. The frequency of collection ranges from assessments that are collected on each arrival at a port to assessments that are collected only when the vessel requests the service. Some assessments have limits placed on them. For example, the Customs Service's \$397 commercial vessel fee is collected for each vessel arrival, but the fee is capped at 15 arrivals, or \$5,955 each year.

Tables 4.5 and 4.6 illustrate the amounts collected for each assessment for fiscal years 1989, 1990, 1991 and a projected amount for fiscal year 1992. The tables separate the assessments specific to the maritime industry from those that are not specific to the maritime industry. Amounts collected for assessments specific to the maritime industry for fiscal years 1989, 1990, and 1991 totaled about \$707 million, \$754 million, and \$1 billion, respectively. Projected collections for assessments specific to the maritime industry for fiscal year 1992 are estimated to be about \$1.2 billion.

Amounts collected for assessments not specific to the maritime industry for fiscal years 1989, 1990, and 1991 totaled about \$1 billion, \$11.5 billion, and \$10.8 billion, respectively. Projected collections for assessments not specific to the maritime industry for fiscal year 1992 are estimated to be about \$8.7 billion. Customs duties, however, accounted for the largest portion of the amounts collected in fiscal years 1990, 1991, and 1992. Duty amounts were not available for fiscal year 1989. Amounts collected for individual assessments ranged from nothing for such services as processing applications for the discontinuance of ferry service, to

hundreds of millions of dollars in Panama Canal tolls, to several billion dollars in Customs Service duties.

Table 4.7 shows how much each agency collected for assessments specific to and not specific to the maritime industry in fiscal years 1989, 1990, and 1991 and projected collections for fiscal year 1992. The amounts collected by each agency differed greatly. For example, in fiscal year 1991 total agency collections for assessments specific to the maritime industry ranged from about \$51,000 collected by the FMC to over \$479 million collected by the Customs Service.

Table 4.1: Assessment Amounts and Methods Used to Calculate Assessments for Administrative Processing and Associated Services

Agency	Assessment	Formula	Frequency	Collection limitations
Coast Guard	Abstract of title issuance fee	\$.20 per 100 words of abstract of title with a minimum of \$1 ^a	Each request	None
	COFR under the amendments to the Outer Continental Shelf Lands Act application and issuance fee	\$75 per initial application, and \$40 per certificate issuance, and per renewal ^b	Each initial application, and each certificate issuance; certificates must be renewed every 3 years	None
	COFR under the Federal Water Pollution Control Act application and issuance fee	\$75 per initial application, and \$40 per certificate issuance, and per renewal ^b	Each initial application, and each certificate issuance; certificates must be renewed every 3 years	None
	COFR under the Trans-Alaska Pipeline Authorization Act application and issuance fee	\$75 per initial application, and \$40 per certificate issuance, and per renewal ^b	Each initial application, and each certificate issuance; certificates must be renewed every 2 years	None

Agency	Assessment	Formula	Frequency	Collection limitations
	Certificate of ownership issuance fee	\$1 ^a	Each certificate request	None
	Change of documented vessel name application fee	\$100 ^a	Each application submission	None
	Instruments of conveyance and encumbrance recordation fee	\$.20 per 100 words of document recorded, with a minimum of \$1 ^a	Each submission of documentation	None
	New vessel determination application fee	\$200 ^a	Each application submission	None
	Wrecked vessel qualification application fee	\$200 ^a	Each application submission	None
Customs Service	Certification fee for payment of Vessel Tonnage Tax by foreign vessels	\$4.50	Each certificate issued	None
	Clearance of vessel processing fee	\$9 for vessels less than 100 net tons, and \$18 for vessels 100 net tons or more	Each departure for a foreign port	Collected only at the final U.S. port of departure, and collected only upon first clearance of each year of vessels making regular daily trips between the U.S. and Canada upon interior waters not navigable to the ocean

Agency	Assessment	Formula	Frequency	Collection Limitations
	Entry of vessel processing fee	\$9 for vessels less than 100 net tons, and \$18 for vessels 100 net tons or more	Each entry of vessel arriving directly from a foreign port	Collected only at the first port of vessel entry
	Issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest	\$18	Each permit issuance	Only one fee is collected in the case of simultaneous transactions

Agency	Assessment	Formula	Frequency	Collection limitations
	Merchandise Processing Fee	<p>.19 percent of the value of imported cargo with a minimum of \$21,</p> <p>\$3 surcharge for a formal manual entry, and</p> <p>for informal entries: \$2 if entry is automated and reported by Customs, \$5 if entry is manual and not prepared by Customs, or \$8 if the entry is prepared by Customs</p>	Each Customs entry	<p>A maximum of \$400 can be collected from a single entry;</p> <p>goods originating in Canada are assessed a fee that is reduced by 20 percent a year until the end of 1993 when the fee is abolished for these goods;</p> <p>the MPF is levied only on the value of materials used to make the containers for U.S. agricultural products packed and processed in a foreign trade zone; and</p> <p>for articles of U.S.-manufactured metals exported for further processing that are returned to the U.S. for further processing, the MPF is levied only upon the value of such processing outside the U.S.^c</p>

Agency	Assessment	Formula	Frequency	Collection limitations
	Receipt of manifests of foreign vessels on arrival from another district and for granting permits to unload processing fee	\$18	Each foreign vessel arrival from another Customs district	Only one fee is collected in case of simultaneous transactions
	Receipt of post-entry processing fee	\$9	Each initial post-entry filing and each supplemental post-entry made to the original entry	None
FCC	Radio communications equipment carriage exemption processing fee	\$105	Each application submitted	None
	Ship radio station license application fee	\$35	Each application submitted; licenses must be renewed every 5 years	None
	Temporary waiver of radio inspection application fee	\$60	Each application submitted	None
FMC	ATFI certification of batch filing capability fee	\$200	Each certification submission	None
	ATFI user manual fee	\$15 for diskette and \$55 for full paper set	Each request	None

Agency	Assessment	Formula	Frequency	Collection limitations
	ATFI user registration fee	\$100 initial registration for firm and one individual, and \$25 for additions and minor changes	Each application submission	None
	COFR for indemnification of passengers for nonperformance of transportation application fee	\$1,600	One-time assessment	None
	COFR to meet liability incurred for death or injury to passengers or other persons on voyages application fee	\$800	One-time assessment	None
	Complaint filing fee	\$50	Each application submission	None
	Conciliation service application fee	\$25	Each application submission	None
	Declaratory order application fee	\$50	Each application submission	None
	General petition application fee	\$50	Each application submission	None
	Informal small claim procedures application fee	\$25	Each application submission	None

Agency	Assessment	Formula	Frequency	Collection limitations
	Shortened procedure application fee	\$50	Each application submission	None
	Special docket application fee	\$25	Each application submission	None
	Special permission application fee	\$100	Each application submission	None
ICC	Approval of an amendment to a water carrier rate association agreement application fee	\$2,000 for significant amendment, and \$40 for minor amendment	Each application submission	None
	Approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee	\$850 ^d	Each application submission	None
	Approval of a transfer of authority application fee	\$200 ^d	Each application submission	None
	Approval of a water carrier rate association agreement application fee	\$12,000 ^d	Each application submission	None
	Authority to establish released value rate application fee	\$500 ^d	Each application submission	None
	Informal opinion about a rate application filing fee	\$40	Each application submission	None

Agency	Assessment	Formula	Frequency	Collection limitations
	Joint petition to substitute an applicant in a pending operating rights proceeding filing fee	\$24 ^d	Each application submission	None
	Notice or petition to discontinue ferry service filing fee	\$9,800 ^d	Each application submission	None
	Petition for declaratory order filing fee	\$700 for declaratory orders involving disputes over an existing rate or practice which is comparable to a complaint proceeding, ^d and \$1,200 for all others	Each application submission	None
	Petition to interpret or clarify an operating authority filing fee	\$2,400	Each application submission	None
	Request for minor modifications of an operating authority filing fee	\$40	Each application submission	None
	Request for water carrier name change filing fee	\$9	Each application submission	None
	Special docket application	\$60	Each application submission	None
	Special permission application	\$50	Each application submission	None

Agency	Assessment	Formula	Frequency	Collection limitations
MARAD	Tariff filing fee	\$9	Each tariff	None
	Temporary authority to operate a water carrier application fee	\$200	Each application submission	None
	Water carrier operating or exemption authority application fee	\$200 ^a	Each application submission	None
	Water carrier temporary authority application fee	\$100	Each application submission	None
	Approval as trustee application fee	\$215	Every 5 years	None
	Authority to transfer ownership of ships built with construction subsidies application fee	\$200	Each application submission	None
	Commitment to execute Title XI guarantee application fee	\$1,000	Each application submission	None
	Foreign transfer of ownership or registration application fee	Flat fee ranging from \$170 to \$325 based on the type of transaction	Each application submission	None
	Foreign transfer of ownership pursuant to MARAD contracts application fee	Flat fee ranging from \$235 to \$260 based on type of transaction	Each application submission	None

Agency	Assessment	Formula	Frequency	Collection limitations
	Investigation fee	0.5 percent on obligations to be issued, up to and including \$10 million, plus 0.125 percent on all obligations in excess of \$10 million ^a	Each investigation	None
	Sale of subsidized vessels application fee	\$400	Each application submission	None
	Substitution of participants for title XI assistance application fee	\$1,500 for single applicant, and \$3,000 for joint applicants	Each application submission	None
	Trustee's supplemental certification fee	\$215	Every 5 years	None
NOAA/ NMFS	Allowable octocoral permit application fee	\$26	Annually	None
	Atlantic swordfish permit application fee	\$34 application fee \$7 replacement fee	Annually	None
	Bluefin tuna permit application fee	\$20	Annually	None
	Coastal migratory pelagic fish permit application fee	\$34 application fee \$7 replacement fee	Annually	None
	Commercial fisheries exemption permit application fee	\$30	Annually	None

Agency	Assessment	Formula	Frequency	Collection limitations
	Fisheries Obligation Guarantee Program filing and commitment fee	Filing fee is 1/4 of one percent of the loan amount for which the application is made, and the commitment fee is 1/4 of one percent of the loan amount for which application is made	Each application submission	None
	Fisheries Obligation Guarantee Program refinancing/ assumption fee	1/4 of one percent of the principal of the debt obligation to be refinanced or assumed	Each application submission	None
	Fishing Vessel and Gear Damage Compensation Fund application fee	\$75	Each application submission	None
	Foreign fishing permit application fee	\$354	Annually	None
	Reef fish permit application fee	\$34 application fee plus \$1 per fish trap tag (up to 100 traps) \$7 replacement fee	Annually	None
	Snapper-Grouper permit application fee	\$34 application fee plus \$1 per trap for sea bass traps \$7 replacement fee	Annually	None
	Spiny lobster permit application fee	\$34 application fee \$7 replacement fee	Annually	None

Agency	Assessment	Formula	Frequency	Collection limitations
	Vessel certificate of inclusion application fee	\$200	Annually	None
	Wreckfish permit application fee	\$34 application fee \$7 replacement fee	Annually	None
PCC	Transit booking fee	\$0.23 per Panama Canal Gross Ton (minimum fee of \$1,500)	Each time the service is provided	None

^a57 Fed.Reg. 21548, dated 5/20/92, proposes to revise the existing fee amounts for the abstract of title issuance fee, certificate of ownership issuance fee, change of documented vessel name application fee, instruments of conveyance and encumbrance recordation fee, new vessel determination fee, and wrecked vessel qualification application fee to reflect the current cost of providing the services.

^b56 Fed.Reg. 49015, dated 9/26/91, proposes to issue a single COFR for vessels, replacing the three existing COFRs. The initial application fee would be \$150 and the initial certificate issuance fee would be \$80. The certificate renewal fee would be \$80.

^cFor articles assembled abroad but made with U.S. parts that have not changed in physical identity or value that are returned to the U.S., the MPF is levied upon the full value of the imported article, less the cost or value of such products of the U.S.

^dAccording to 49 CFR Part 1002, approved by the ICC on October 28, 1992, the following fees will be increased effective December 9, 1992: the approval of a transfer of operating or exemption authority application fee; the approval of a water carrier rate association agreement application fee; the approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee; the authority to establish released value rate application fee; the water carrier operating or exemption authority application fee; the joint petition to substitute an applicant in a pending operating rights proceeding filing fee; the notice or petition to discontinue ferry service filing fee; and the petition for declaratory order filing fee.

^eThe \$1,000 fee previously paid for the commitment to execute title XI guarantee applications is credited against the investigation fee.

Table 4.2: Assessment Amounts and Methods Used to Calculate Assessments for Physical Services

Agency	Assessment	Formula	Frequency	Collection Limitations
APHIS	Agricultural Quarantine and Inspection User Fee for commercial vessels	\$544	Each vessel arrival ^a	Capped at 15 arrivals per calendar year
	Export Health Certificate Endorsement Fees for Animals	Three part fee: 1. (a) \$10 for slaughter animals moving to Canada or Mexico; (b) \$10 for nonslaughter horses to Canada; (c) \$2 for poultry or hatching eggs; (d) \$4 for other animals and birds, 2. based on the number of animals per certificate and how many tests are required for certification, and 3. \$33.50 per hour for services performed by an APHIS veterinarian and an amount of \$21.75 per hour for services performed by an APHIS technician	Prior to the exporter's receipt of each endorsed certificate or when exporter is billed	None

Agency	Assessment	Formula	Frequency	Collection limitations
	Phytosanitary Certificate Fee for Plants and Plant Products	<p>\$19 for certificates for noncommercial shipments and low-value commercial shipments,</p> <p>\$30 for certificates for commercial shipments, processed product certificates for a commercial shipment, and reexported commercial shipment certificates.</p> <p>\$6 for reissuing any certificate or certificate of reexport</p>	Each certificate issuance	None
Coast Guard	Reimbursement of travel and subsistence costs for overseas vessel inspections	Reimbursement amount varies according to travel and subsistence rates ^b	Each completion of overseas inspection	None
Customs Service	Air/sea passenger fee	\$5 per passenger	Each issuance of ticket, or upon departure of the passenger from the U.S. if the fee was not paid at the certificate issuance in a foreign country	None
	Barge/bulk carrier fee	\$100 per vessel arrival	Each vessel arrival ^c	Capped at 15 arrivals a year (\$1,500)

Agency	Assessment	Formula	Frequency	Collection Limitations
	Commercial vessel fee	\$397 per vessel arrival	Each vessel arrival	Capped at 15 arrivals a year (\$5,955)
FCC	Great Lakes Radio Agreement inspection fee	\$360 ^a	Each inspection. Inspections are required every 12 months	None
	Oceangoing vessel radio inspection fee	\$620	Each inspection. Inspections are required every 12 months	None
	Small passenger vessel radio inspection fee	\$320	Each inspection. Inspections are required every 12 months	None
	Safety Convention Radio inspection fee	\$540	Each inspection. Inspections are required every 12 months	None
FGIS	Stowage examination fee	\$41.90 per hour per representative on regular workday or \$57 per hour per representative on nonregular workday	Each examination	None
NOAA/NMFS	Foreign fishing observer fee	Total cost of placing the observer aboard the foreign fishing vessel	Quarterly	None

Agency	Assessment	Formula	Frequency	Collection limitations
PCC	Docking/undocking tug service fee	\$640 per tug at nearby docks, and \$675 per hour for large tug and \$140 per hour for small tug at long distance docks (minimum charge of 1 hour)	Each time the service is provided	None
	Extraordinary tug service fee	\$975 per tug for each assist into or out of each set of locks, and \$1,600 per tug for assistance in Gaillard Cut	Each time the service is provided	None
	General tug service fee	\$675 per hour for large tug and \$140 per hour for small tug (minimum charge of 1 hour)	Each time the service is provided	None
	Handling lines for docking after transit service fee	\$20 per PCC deckhand furnished	Each time the service is provided	None
	Handling tug lines service fee	Charge per PCC deckhand that ranges from \$15 to \$91 based on the route of the vessel	Each time the service is provided	None

Agency	Assessment	Formula	Frequency	Collection limitations
	Handling vessel lines service fee	Vessels under 125 feet in length that completely transit the Canal: charge per person that ranges from \$45 to \$64, up to a maximum of \$1,655, vessels 125 feet in length or longer that completely transit the Canal: fixed charge that ranges from \$1,655 to \$3,200, and vessels of all sizes partially transiting the Canal: charge per person that ranges from \$45 to \$64 depending on the locks transited	Each time the service is provided	None
	Launch service fee - Launching Division	Charge per hour that ranges from \$41 to \$58 depending on the type of launch (minimum charge of 1 hour)	Each time the service is provided	None
	Launch service fee - Marine Bureau	Charge per hour of \$28 or \$55 depending on usage (minimum charge of 1 hour)	Each time the service is provided	None
	Offshore pilotage fee	Charge per foot of maximum draft that ranges from \$16.60 to \$25.70	Each time the service is provided	None
	Pilotage fee at the Gamboa mooring	Single charge of \$295	Each time the service is provided	None

Agency	Assessment	Formula	Frequency	Collection limitations
	Pilotage fee during dock trial	\$295 per pilot	Each time the service is provided	None
	Port pilotage fee	Charge per foot of maximum draft that ranges from \$16.60 to \$25.70	Each time the service is provided	None
	Sea tug service fee	\$740 per hour (minimum charge of 5 hours)	Each time the service is provided	None
	Special admeasurement service fee	100 percent of a service charge based on Panama Canal Gross Tonnage for vessels making their initial transit, and 50 percent of service charge based on Panama Canal Gross Tonnage for the reissuance of a certificate (minimum charge of \$135 in each case)	One-time assessment unless the vessel is altered or the rules of admeasurement change	None
	Standard tug service fee	All-inclusive fixed fee based on vessel size that ranges from \$0 to \$7,450	Each time the service is provided	None

Agency	Assessment	Formula	Frequency	Collection Limitations
	Tolls for transit	<p>\$2.21 per net vessel ton for merchant vessels, yachts, Army and Navy transports, colliers, hospital ships, and supply ships, when carrying passengers and cargo,</p> <p>\$1.76 per net vessel ton for vessels in ballast without passengers or cargo, and</p> <p>\$1.23 per ton of displacement for other floating craft including warships, dredges, and floating drydocks</p>	Each transit	None

Agency	Assessment	Formula	Frequency	Collection limitations
SLSDC	St. Lawrence Seaway Tariff of Tolls	<p>\$0.10 per vessel gross registered ton plus \$1.12 per passenger per lock transited for passenger vessels that fully transit the international section of the Seaway,</p> <p>\$0.10 per vessel gross registered ton plus a charge per metric ton of cargo that ranges from \$0.64 to \$2.52 depending on the type of cargo for nonpassenger vessels that fully transit the international section of the Seaway, and</p> <p>15 percent per lock of the applicable toll for passenger and nonpassenger vessels that partially transit the international section of the Seaway^e</p>	Each transit	None

^aThe Agricultural Quarantine and Inspection User Fee for commercial vessels applies not only to vessels arriving in the U.S. from a foreign port, but it also applies to additional arrival of U.S.-flag vessels proceeding coastwise from the first port of entry.

^b56 Fed.Reg. 65795, dated 12/18/91, proposes to implement a three-part overseas examination fee, including (1) an annual inspection fee based on the type of vessel, (2) a fee of \$4,586 to cover the costs of the inspectors' time while traveling, and (3) the reimbursement of travel and per diem costs currently authorized.

^cThe barge/bulk carrier fee and commercial vessel fee apply not only to vessels arriving in the U.S. from a foreign port, but it also applies to additional arrivals of U.S.-flag vessels proceeding coastwise from the first port of entry.

^dThe Great Lakes Radio Agreement inspection fee was reduced to \$75 as part of the Telecommunications Authorization Act of 1992, Pub.L. 102-538, 106 Stat. 35-44, dated 10/27/92.

^eTwenty-five percent of the toll levied on users of the international section of the Seaway is paid to the U.S. and the other 75 percent to Canada. In addition to levying tolls on vessels using the international section of the Seaway, the St. Lawrence Seaway Authority of Canada also levies tolls on users of the wholly Canadian-owned Welland Canal. The toll amounts vary based on the type of vessel, the type and weight of any cargo, the number of locks transited, and whether the vessel fully or partially transits the Welland Canal.

Table 4.3: Assessment Amounts and Methods Used to Calculate Assessments for Taxes

Agency	Assessment	Formula	Frequency	Collection limitations
Customs Service	Vessel Tonnage Tax	<p>\$.09 per net ton of cargo for vessels entering U.S. ports from any foreign port in North America, the West Indies, Bahamas, Bermuda, Newfoundland, the coast of South America bordering the Caribbean Sea, the mouth of the Orinoco river, or the high seas adjacent to the U.S. or the locations listed above,</p> <p>\$.27 per net ton for vessels entering U.S. ports from other foreign ports,^a or</p> <p>additional taxes are added according to the citizenship of the vessel officers, where the vessel was built, and the country of the vessel and voyage's origin.</p>	Each vessel entry	<p>Collected only on the first five vessel arrivals each year at each tax rate, and</p> <p>vessels making regular daily trips between U.S. and Canadian ports upon interior waters not navigable to the ocean are subject to the tax on only the first vessel arrival each year</p>
IRS	Inland Waterways Fuel Tax	1992 rate of \$.15 per gallon of fuel used ^b	Quarterly	None
	LUST Tax	\$.001 (.1 cent) per gallon of fuel used	Quarterly	None

Agency	Assessment	Formula	Frequency	Collection Limitations
	Ship Passengers International Departure Tax	\$3 per passenger	Semimonthly tax deposits are required, while the Form 720 is due on a quarterly basis	None
	Tax on Petroleum: Hazardous Substance Superfund Tax	\$.097 per barrel	Semimonthly tax deposits are required, while the Form 720 is due on a quarterly basis	No tax will be collected if on 12/31/93 or 12/31/94 the Hazardous Substance Superfund's unobligated balance exceeds \$3.5 billion or if it is estimated that the balance would reach \$3.5 billion on 12/31/94 or 12/31/95, and financing rate of \$.097 per crude oil barrel will not apply if it is estimated that \$11.97 billion will be credited to the fund before 1/1/96

Agency	Assessment	Formula	Frequency	Collection limitations
	Tax on Petroleum: Oil Spill Liability Tax	\$.05 per barrel	Semimonthly tax deposits are required, while the Form 720 is due on a quarterly basis	Not collected if during any calendar quarter it is estimated that the Oil Spill Liability Trust Fund has an unobligated balance from the previous quarter that exceeds \$1 billion

^aAfter fiscal year 1995, the Vessel Tonnage Tax returns to the rates of 2 cents per ton (from 9 cents per ton) and 6 cents per ton (from 27 cents per ton).

^bThe Inland Waterways Fuel Tax rate shall increase annually to a maximum rate of 20 cents per gallon after 1994.

Table 4.4: Assessment Amounts and Methods Used to Calculate Assessments for Miscellaneous Services

Agency	Assessment	Formula	Frequency	Collection Limitations
Customs Service	Customs duties	Tariff amount is based on the duty rates published in the Harmonized Tariff Schedule	Upon each entry of cargo into the U.S.	None
	Harbor Maintenance Fee	.125 percent of the value of cargo (for passenger vessels, the value of the actual charge for transportation paid by the passengers)	Fee paid quarterly except for fee paid by importer, which is paid upon each formal U.S. port entry	Loading and unloading of the same cargo at the same port is assessed only once
	Tariff for foreign repairs to U.S. vessels	50 percent of the cost of the repairs	Within 5 days of first arrival into a U.S. port, along with the filing of the entry	A vessel operating international or foreign waters for 2 or more years after its last U.S. departure pays duty only on foreign repairs made, and equipment, repair parts, and materials purchased, during the first 6 months after the vessel's last U.S. departure.

Agency	Assessment	Formula	Frequency	Collection limitations
MARAD	Annual guarantee fee for title XI	<p>Prior to vessel delivery and depending on equity amounts: not less than 0.25 percent and not more than 0.5 percent in excess of the average principal amount estimated to be outstanding, and</p> <p>after vessel delivery and depending on equity amounts: not less than 0.5 percent and not more than 1 percent of the average principal amount of obligations outstanding</p>	Annually	None
NOAA/ NMFS	Fisheries Obligation Guarantee Program guarantee fee	1 percent of the average unpaid principal outstanding	Annually	None
	Fishing Vessel and Gear Damage Compensation Fund approval fee	4 percent of the amount of compensation	Each time compensation is awarded	Sum of the approval fee and the application fee cannot exceed \$2,000
	Foreign fishing poundage fee	Charge per metric ton that ranges from \$58.33 to \$274.61 depending on the type of fish	Quarterly	None

Table 4.5: Amounts Collected for Assessments Specific to the Maritime Industry (for Fiscal Years 1989 Through 1991 and Projections for Fiscal Year 1992)

Dollars in thousands

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
ADMINISTRATIVE PROCESSING AND ASSOCIATED SERVICES	Abstract of title issuance fee	\$ 242 ^a	\$ 576 ^a	\$ 473 ^a	\$ 500 ^a
	COFR under the amendments to the Outer Continental Shelf Lands Act application and issuance fee	571 ^b	600 ^b	511 ^b	534 ^b
	COFR under the Federal Water Pollution Control Act application and issuance fee	b	b	b	b
	COFR under the Trans-Alaska Pipeline Authorization Act application and issuance fee	b	b	b	b
	Certificate of ownership issuance fee	a	a	a	a
	Change of documented vessel name application fee	a	a	a	a
	Instruments of conveyance and encumbrance recordation fee	b	b	b	b
	COFR under the Trans-Alaska Pipeline Authorization Act application and issuance fee	b	b	b	b
	COFR under the Federal Water Pollution Control Act application and issuance fee	b	b	b	b
	COFR under the amendments to the Outer Continental Shelf Lands Act application and issuance fee	b	b	b	b

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	New vessel determination application fee	b	b	b	b
	Wrecked vessel qualification fee	b	b	b	b
Customs Service	Certification fee for payment of Vessel Tonnage Tax by foreign vessels	c	139 ^d	c	236 ^d
	Clearance of vessel processing fee	c	879 ^d	c	892 ^d
	Entry of vessel processing fee	c	930 ^d	c	935 ^d
	Issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest	c	416 ^d	c	407 ^d
	Receipt of manifests of foreign vessels on arrival from another district and for granting permits to unload processing fee	c	391 ^d	c	391 ^d
	Receipt of a post-entry processing fee	c	216 ^d	c	26 ^d
FCC	Radio communication equipment carriage exemption processing fee	0 ^e	1,424 ^f	47 ^g	47 ^g

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
FMC	Ship radio station license application fee	0 ^e	f	5,095	5,075 ^h
	Temporary waiver of radio inspection application fee	0 ^e	f	1 ⁱ	0 ^j
	ATFI certification of batch filing capability	0 ^k	0 ^j	0 ^j	22 ^l
	ATFI user manual fee	0 ^j	0 ^j	0 ^j	1
	ATFI user registration fee	0 ^j	0 ^j	0 ^j	1
	COFR for indemnification of passengers for nonperformance of transportation application fee	26 ^m	8 ^m	23 ^m	26 ^m
	COFR to meet liability incurred for death or injury to passengers or other persons on voyages application fee	n	n	n	n
	Complaint filing fee	1	1	2	2 ⁿ
	Conciliation service application fee	0 ^o	0	0	0 ⁿ
	Declaratory order application fee	0 ^p	0 ^p	0	0 ^q
General petition application fee	0 ^p	0 ^p	1	0 ^q	

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	Informal small claim procedures application fee	0 ⁿ	1	1	1 ^m
	Shortened procedure application fee	r	q	q	q
	Special docket application fee	3	2	5	6 ^m
	Special permission application fee	25	25	19	13
ICC	Notice or petition to discontinue ferry service filing fee	0	0	0	0
MARAD	Approval as trustee application fee	13 ^a	12 ^a	9 ^a	13 ^a
	Authority to transfer ownership of ships built with construction subsidies application fee	0 ^t	0 ^t	0 ^t	0 ^t
	Commitment to execute title XI guarantee application fee	21,100 ^u	19,100 ^u	15,600 ^u	15,300 ^u
	Foreign transfer of ownership and registry application fee	64	90	67	19 ^v
	Foreign transfers of ownership pursuant to MARAD contracts application fee	5	17	11	7 ^v
	Investigation fee	u	u	u	u

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
NOAA/NMFS	Sale of subsidized vessels application fee	0 ^w	0 ^w	0 ^w	0 ^w
	Substitution of participants for title XI assistance application fee	u	u	u	u
	Trustee's supplemental certification fee	s	s	s	s
	Allowable octocoral permit application fee	46 ^x	135 ^x	277 ^x	500 ^x
	Atlantic swordfish permit application fee	x	x	x	x
	Bluefin tuna permit application fee	x	x	x	x
	Coastal migratory pelagic fish permit application fee	x	x	x	x
	Commercial fisheries exemption permit application fee	242	157	330	300
	Fisheries Obligation Guarantee Program filing and commitment fee	397 ^y	403 ^y	448 ^y	139 ^y
	Fisheries Obligation Guarantee Program refinancing/assumption fee	y	y	y	y

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	Fishing Vessel and Gear Damage Compensation Fund application fee	21 ^z	40 ^z	52 ^z	48 ^z
	Foreign fishing permit application fee	200 ^{aa}	200 ^{aa}	100 ^{aa}	0 ^{bb}
	Reef fish permit application fee	x	x	x	x
	Snapper-grouper permit application fee	x	x	x	x
	Spiny lobster permit application fee	x	x	x	x
	Vessel certificate of inclusion application fee	6	6	3	4
	Wreckfish permit application fee	x	x	x	x
PCC	Transit booking fee	4,452	10,473	13,093	10,000
PHYSICAL SERVICES					
APHIS	Agricultural Quarantine and Inspection User Fee for commercial vessels	0 ^{cc}	0 ^{cc}	5,368	25,382
Coast Guard	Reimbursement of travel and subsistence costs for overseas vessel inspections	1,209	962	900	918
Customs Service	Barge/bulk carrier fee	507	486	511	494 ^{dd}

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	Commercial vessel fee	19,239	18,606	18,410	18,039 ^{cc}
FCC	Great Lakes Radio Agreement inspection fee	ee	ff	153	15999
	Oceangoing vessel radio inspection fee	ee	ff	388	423 ^{ff}
	Safety Convention Radio inspection fee	ee	ff	3	3 ^{ff}
	Small passenger vessel radio inspection fee	ee	ff	219	212 ^{ff}
FGIS	Stowage examination fee	828 ^{hh}	745 ⁹⁹	672 ⁹⁹	716 ⁹⁹
NOAA/NMFS	Foreign fishing observer fee	1,711	1,886	115	0 ¹¹
PCC	Docking/undocking tug service fee	35,435 ^{jj}	40,233 ^{jj}	44,236 ^{jj}	41,130 ^{jj}
	Extraordinary tug service fee	jj	jj	jj	jj
	General tug service fee	jj	jj	jj	jj
	Handling lines for docking after transit service fee	26,679 ^{kk}	29,754 ^{kk}	31,218 ^{kk}	29,374 ^{kk}
	Handling tug lines service fee	kk	kk	kk	kk
	Handling vessel lines service fee	kk	kk	kk	kk

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	Launch service fee - Dredging Division	159 ¹¹	130 ¹¹	114 ¹¹	98 ¹¹
	Launch service fee - Marine Bureau	11	11	11	11
	Offshore pilotage fee	2,126 ^{mm}	2,411 ^{mm}	2,663 ^{mm}	2,657 ^{mm}
	Pilotage fee at the Gamboa mooring	mm	mm	mm	mm
	Pilotage fee during dock trial	mm	mm	mm	mm
	Port pilotage fee	mm	mm	mm	mm
	Sea tug service fee	jj	jj	jj	jj
	Special admeasurement service fee	228	240	279	250
	Standard tug service fee	jj	jj	jj	jj
	Tolls for transit	329,766	355,558	374,625	372,000
SLSDC	St. Lawrence Seaway Tariff of Tolls	0 ⁿⁿ	0 ⁿⁿ	0 ⁿⁿ	0 ⁿⁿ
TAXES					
Customs Service	Vessel Tonnage Tax	14,993 ^{oo}	14,203 ^{oo}	56,501 ^{oo}	61,425 ^{oo}
IRS	Inland Waterways Fuel Tax	51,600	57,143	61,598	75,420
	Ship Passengers International Departure Tax	0 ^{pp}	6,523	14,195	19,480

The figures listed are the amounts collected for the abstract of title issuance fee, certificate of ownership issuance fee, change of documented vessel name application fee, instruments of conveyance and encumbrance recording fee, new vessel determination application fee, and wrecked vessel qualification application fee. All of these assessments are collected from both commercial and recreational vessels, but the figure represents only the amount collected from commercial vessels.

The figures listed as the amounts collected for the COFR under the amendments to the Outer Continental Shelf Lands Act application and issuance fee represent the amount collected for COFRs under amendments to the Outer Continental Shelf Lands Act, the Federal Water Pollution Control Act, and the Trans-Alaska Pipeline Authorization Act. The amount

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
MISCELLANEOUS					
Customs Service	Harbor Maintenance Fee	163,677	168,670	382,176	534,018 ⁹⁹
	Tariff for foreign repairs to U.S. vessels	26,934	16,682	21,103	26,614 ¹⁴
MARAD	Annual guarantee fee for title XI	ss	ss	ss	ss
NOAA/NMFS	Fisheries Obligation Guarantee Program guarantee fee	2,263	2,753	2,698	2,483 ¹¹
	Fishing Vessel and Gear Damage Compensation Fund approval fee	uu	uu	uu	uu
	Foreign fishing poundage fee	2,700 ^v	800 ^{vv}	400 ^{vv}	0 ^{vv}
TOTAL-- SPECIFIC ASSESSMENTS		\$707,468	\$754,026	\$1,054,713	\$1,246,738

collected for the COFR under the Federal Water Pollution Control Act includes amounts collected from both commercial and recreational vessels over 300 gross tons. The other two COFRs are levied only on commercial vessels.

^cAccording to a Customs Service official, the amounts collected for the certification fee for payment of Vessel Tonnage Tax by foreign vessels, the clearance of vessel processing fee, the entry of vessel processing fee, the issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest, receipt of manifests of foreign vessels on arrival from another district processing fee and for granting permits to unload, and the receipt of a post-entry processing fee are not available for fiscal years 1989 and 1991.

^dThe figures listed as the amounts collected for the certification fee for payment of Vessel Tonnage Tax by foreign vessels, the clearance of vessel processing fee, the entry of vessel processing fee, the issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest, receipt of manifests of foreign vessels on arrival from another district processing fee and for granting permits to unload, and the receipt of a post-entry processing fee include collections from foreign yachts operating without cruising licenses and from pleasure vessels not engaged in commerce. The fiscal year 1992 amounts collected for these fees are actual.

^eThe radio communications equipment carriage exemption processing fee, ship radio station license application fee, and the temporary waiver of radio inspection application fee were not levied during fiscal year 1989.

^fThe figure listed as the amount collected for the radio communications equipment carriage exemption processing fee in fiscal year 1990 includes amounts collected in fiscal year 1990 for the ship radio station license application fee and for the temporary waiver of radio inspection application fee. The figure also includes amounts collected for the Great Lakes Radio Agreement inspection fee, oceangoing vessel radio inspection fee, small passenger vessel radio inspection fee, and the Safety Convention Radio inspection fee, which appear later in the table under physical services.

^gThe FCC calculated the total amounts collected for the radio communication equipment carriage exemption processing fee to be approximately \$47,000 for fiscal year 1991 and for fiscal year 1992.

^hGAO estimated fiscal year 1992 collections for the ship radio station license application fee on the basis of the number of inspections provided by the FCC.

ⁱThe amount collected for the temporary waiver of radio inspection application fee in fiscal year 1991 is more than \$500 and is rounded up to \$1,000.

^jThe amount collected for the temporary waiver of radio inspection application fee for fiscal year 1992 is rounded down to \$0.

*ATFI certification of batch filing capability fee, ATFI user manual fee, and ATFI user registration fee were not levied during fiscal years 1989, 1990, and 1991.

The figure listed as the amount collected for ATFI certification of batch filing capability fee in fiscal year 1992 represents projected collections for ATFI certification of batch filing capability fee, ATFI user manual fee, and ATFI user registration fee.

The figures listed as the amounts collected for the COFR for indemnification of passengers for nonperformance of transportation application fee represent the amount collected for the COFR for indemnification of passengers for nonperformance of transportation application fee and for the COFR to meet liability incurred for death or injury to passengers application fee.

The amounts collected in fiscal year 1992 for the complaint filing fee, the conciliation service application fee, the informal small claim procedure application fee, and the special docket application fee are actual.

The amounts collected for the conciliation service application fee and the informal small claim procedures application fee in fiscal year 1989 are less than \$500 and are rounded down to \$0.

The amounts collected for the declaratory order application fee and the general petition application fee in fiscal year 1989 and 1990 are less than \$500 and are rounded down to \$0.

The amounts collected for the declaratory order application fee and the general petition application fee in fiscal year 1992 are actual. They are less than \$500 and are rounded down to \$0.

According to FMC officials, the amounts collected for the shortened procedure application fee are not available for fiscal years 1989, 1990, 1991, and 1992.

The figure listed as the amount collected for the approval as trustee application fee represents the amount collected for the approval as trustee application fee and the trustee's supplemental certification. The amount shown as collected for fiscal year 1992 is actual.

*MARAD received 11 applications for authority to transfer ownership of ships built with construction subsidies in fiscal year 1989 and 3 applications for each subsequent fiscal year through 1992. However, no money was collected for these applications.

^uThe figure listed as the amount collected for the commitment to execute title XI guarantee application fee represents the amount collected for the commitment to execute title XI guarantee application fee, the investigation fee, the substitution of participants for title XI assistance application fee, and the annual guarantee fee for title XI, which appears later in the table in the miscellaneous services section.

^vThe figures listed as the amounts shown as collected for the foreign transfer of ownership application fee and the foreign transfer of ownership pursuant to MARAD contracts application fee for fiscal year 1992 are actual.

^wNo applications for the sale of subsidized vessels were received during fiscal years 1989 through 1992.

^xThe figures listed as the amounts collected for the allowable octocoral permit application fee represent the amount collected from recreational and commercial fishing vessels for the allowable octocoral permit application fee, the Atlantic swordfish permit application fee, the bluefin tuna permit application fee, the coastal migratory pelagic fish permit application fee, the reef fish permit application fee, the snapper-grouper permit application fee, the spiny lobster permit application fee, and the wreckfish permit application.

^yThe amounts listed as the amounts collected for the Fisheries Obligation Guarantee Program filing and commitment fee represent the amounts collected for the Fisheries Obligation Guarantee Program filing and commitment fee and the Fisheries Obligation Guarantee Program refinancing/assumption fee. The amounts collected for fiscal year 1992 are actual.

^zThe figures listed as the amounts collected for the Fishing Vessel and Gear Damage Compensation Fund application fee represent the amounts collected for the Fishing Vessel and Gear Damage Compensation Fund application fee and the Fishing Vessel and Gear Damage Compensation Fund approval fee, which appears later in the table under miscellaneous services. The amount collected for fiscal year 1992 is actual.

^{aa}The amounts collected for the foreign fishing permit application fee are calendar year figures. NOAA/NMFS was unable to provide fiscal year figures.

^{bb}No foreign fishing is currently occurring in the EEZ, and it is unlikely that any will occur in the foreseeable future.

^{cc}The Agricultural Quarantine and Inspection User Fee for commercial vessels was not levied during fiscal years 1989 and 1990. The Customs Service began collecting this user fee for APHIS on July 1, 1991.

^{dd}The fiscal year 1992 amounts collected for the barge/bulk carrier fee and the commercial vessel fee are actual.

^{ee}The Great Lakes Radio Agreement inspection fee, the oceangoing vessel radio inspection fee, the small passenger vessel radio inspection fee, and the Safety Convention Radio inspection fee did not exist in fiscal year 1989.

^{ff}The amounts collected in fiscal year 1990 for the Great Lakes Radio Agreement inspection fee, the oceangoing vessel radio inspection fee, the Safety Convention Radio inspection fee, and the small passenger vessel radio inspection fee are included in the amounts collected for the radio communications equipment carriage exemption processing fee, which appeared earlier in the table under administrative processing and associated services.

^{gg}GAO calculated fiscal year 1992 collections for the Great Lakes Radio Agreement inspection fee, oceangoing vessel radio inspection fee, Safety Convention Radio inspection fee, and the small passenger vessel radio inspection fee on the basis of the number of inspections provided by the FCC.

^{hh}GAO calculated the amount collected for the stowage examination fee on the basis of a formula and information provided by FGIS officials.

ⁱⁱNo foreign fishing has occurred in the EEZ in fiscal year 1992, and it is unlikely that any will occur in the foreseeable future.

^{jj}The figure listed as the amount collected for the docking/undocking tug service fee represents the amount collected for the docking/undocking tug service fee, the general tug service fee, the sea tug service fee, and the standard tug service fee.

^{kk}The figure listed as the amount collected for the handling lines for docking after transit service fee represents the amount collected for the handling lines for docking after transit service fee, the handling tug lines service fee, and the handling vessel lines service fee.

^{ll}The figures listed as the amounts collected for the launch service fee - Dredging Division and the amount collected for the launch service fee - Marine Bureau.

^{mm}The figures listed as the amounts collected for the offshore pilotage fee represent the amount collected for the offshore pilotage fee, the pilotage fee at the Gamboa mooring, the pilotage fee during dock trial, and the port pilotage fee.

ⁿⁿThe amounts that SLSDC collects for the St. Lawrence Seaway Tariff of Tolls are deposited into the Harbor Maintenance Trust Fund and are rebated back to the payor. SLSDC collected \$9,857,000 in fiscal year 1989; \$8,832,000 in fiscal year 1990; and \$9,204,000 in fiscal year 1991. Projected collections for fiscal year 1992 are \$9,500,000. The St. Lawrence Seaway Authority of Canada also collected tolls from users of the St. Lawrence Seaway which totaled

\$51,076,000, \$49,493,000, and \$51,830,000 in fiscal years 1989, 1990, and 1991 respectively. Projected collections for fiscal year 1992 are \$54,231,000.

^{oo}GAO calculated the amounts collected for the Vessel Tonnage Tax on the basis of a formula and information provided by the Customs officials.

^{pp}The Ship Passengers International Departure Tax was not levied during fiscal year 1989.

^{qq}The amount collected for the Harbor Maintenance Fee in fiscal year 1992 is actual.

^{rr}The amount collected for the tariff for foreign repairs to U.S. vessels in fiscal year 1992 is actual.

^{ss}The amounts collected for the annual guarantee fee for title XI are included in the figures listed as the amounts collected for the commitment to execute title XI guarantee application fee, which appears in the administrative processing and associated services section of this table.

^{tt}The amount collected in fiscal year 1992 for the Fisheries Obligation Guarantee Program guarantee fee is actual.

^{uu}The amounts collected for the Fishing Vessel and Gear Damage Compensation Fund approval fee are included in the amounts collected for the Fishing Vessel and Gear Damage Compensation Fund application fee which appeared earlier in the table under administrative processing and associated services.

^{vv}The amounts collected for the foreign fishing poundage fee are calendar year figures. NOAA/NMFS was unable to provide fiscal year figures.

Table 4.6: Amounts Collected for Assessments Not Specific to the Maritime Industry (for Fiscal Year 1992) and Projections for Fiscal Year 1992)

Dollars in thousands

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991
ADMINISTRATIVE PROCESSING AND ASSOCIATED SERVICES				
Customs Service	Merchandise Processing Fee	\$ 729,288 ^a	\$ 735,541 ^a	\$ 484,111 ^c
ICC	Approval of an amendment to water carrier rate association agreement application fee	0	0	0
	Approval of a transfer of operating or exemption authority application fee	0	0	0
	Approval of water carrier rate association agreement application fee	0	0	0
	Approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee	2 ^b	2 ^b	2
	Authority to establish a released value rate application fee	0 ^c	0 ^c	0

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	Informal opinion about a rate application filing fee	0 ^c	0 ^c	0 ^c	0 ^c
	Joint petition to substitute an applicant in a pending operating rights proceeding filing fee	0	0	0	0
	Petition for declaratory order filing fee	0	0	0	0
	Petition to interpret or clarify an operating authority filing fee	0	0	0	0
	Request for minor modifications of an operating authority filing fee	0	0	0	0
	Request for a water carrier name change filing fee	0 ^c	0 ^c	0 ^c	0 ^c
	Special docket application fee	0 ^c	0 ^c	0 ^c	0 ^c
	Special permission application fee	0	0	0	0
	Tariff filing fee	2 ^d	2 ^d	2 ^d	2 ^d
	Temporary authority to operate a water carrier application fee	0	0	0	0

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	Water carrier operating or exemption authority application fee	2 ^d	3 ^d	3 ^d	3 ^d
	Water carrier temporary authority application fee	0	0	1	0
PHYSICAL SERVICES					
APHIS	Export Health Certificate	0 ^e	0 ^e	0 ^e	787 ^t
	Endorsement Fees for Animals	0 ^s	0 ^s	0 ^s	2,006 ^t
	Physosanitary Certificate	0 ^s	0 ^s	0 ^s	
	Fee for Plants and Plant Products	943 ^h	667 ^h	813 ^h	1,523 ^h
TAXES					
IRS	LUST Tax	0 ^t	357	403	580
	Tax on Petroleum: Hazardous Substance Superfund Tax	325,100 ^j	301,600 ^j	260,800 ^j	256,400 ^j
	Tax on Petroleum: Oil Spill Liability Tax	0 ^k	92,400 ^t	120,000 ^t	128,400 ^t
MISCELLANEOUS					
Customs Service	Customs duties	"	10,396,450	9,951,577	7,826,978

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
TOTAL-- ASSESSMENTS NONSPECIFIC TO THE MARITIME INDUSTRY		\$1,055,337	\$11,527,022	\$10,817,712	\$8,710,590

^aThe figures listed are the amounts collected for the Merchandise Processing Fee from importers using all modes of transportation. The Customs Service was unable to provide a figure for fees paid only on cargo imported by vessels. The decrease in amounts collected between fiscal year 1990 and 1991 resulted from a 5-percent decrease in the rate charged for the Merchandise Processing Fee as of April 15, 1991. A maximum fee of \$400 and a minimum fee of \$21 was set at that time. The rate for the Merchandise Processing Fee rose to 19 percent on September 16, 1992; maximum and minimum rates remained the same. The amount collected in fiscal year 1992 is actual.

^bGAO estimated the amounts collected for the approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee on the basis of a formula and information provided by ICC officials.

^cGAO estimated the amounts collected for the authority to establish a released value rate application fee, the informal opinion about a rate application filing fee, the request for a water carrier name change filing fee, and the special docket application fee on the basis of a formula and information provided by ICC officials. Each estimate is less than \$500 and is rounded down to \$0.

^dThe amounts collected for the tariff filing fee and the water carrier operating or exemption authority application fee are estimates.

^eThe Export Health Certificate Endorsement Fees for Animals were not levied in fiscal years 1989, 1990, and 1991.

^fThe amounts collected in fiscal year 1992 for the Export Health Certificate Endorsement Fees for Animals and Phytosanitary Certificate Fee for Plants and Plant Products are actual.

^gThe Phytosanitary Certificate Fee for Plants and Plant Products was not levied in fiscal year 1989, 1990, and 1991.

The figures listed as the amounts collected for the air/sea passenger fee represent amounts collected from passengers only. The amount collected for fiscal year 1992 is actual.

The LUST Tax was not levied in fiscal year 1989.

The Hazardous Substance Superfund Tax on petroleum is collected from both importers of petroleum and exporters of crude oil; however, the figures show only amounts collected from importers. According to IRS officials, the IRS combines the taxes collected from these exporters and taxes collected from U.S. refineries into a single category and is unable to provide a separate figure for taxes collected solely from exporters.

The Oil Spill Liability Tax was not levied in fiscal year 1989.

The Oil Spill Liability Tax is collected from both importers and exporters of crude oil and other petroleum products but the figures show only amounts collected from importers. According to IRS officials, the IRS combines the taxes collected from these exporters and taxes collected from U.S. refineries receiving crude oil into a single category and is unable to provide a separate figure for taxes collected solely from exporters.

The Customs Service was unable to provide information on the amount collected for Customs duties on

Table 4.7: Amounts Collected by Agency (Fiscal Years 1989, 1990, and 1991 and Projections for Fiscal Year 1992)

Dollars in thousands

Agency	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
AGENCIES WITH ASSESSMENTS SPECIFIC TO THE MARITIME INDUSTRY				
APHIS	\$ ^a	\$ ^a	\$ 5,368	\$ 25,382
Coast Guard	2,022	2,138	1,884	1,952
Customs Service	225,350	221,618	478,701	643,477
FCC	^b	1,424	5,906	5,919
FGIS	828	745	672	716
FMC	55	37	51	70
IRS	51,600	63,666	75,793	94,900
ICC	0	0	0	0
MARAD	21,182	19,219	15,687	15,339
NOAA/NMFS	7,586	6,380	4,423	3,474
PCC	398,845	438,799	466,228	455,509
SLSDC	0 ^c	0 ^c	0 ^c	0 ^c
SUBTOTAL--ASSESSMENTS SPECIFIC TO THE MARITIME INDUSTRY	\$ 707,468	\$ 754,026	\$1,054,713	\$1,246,738

*APHIS did not levy any assessments specific to the maritime industry during fiscal years 1989 and 1990. The FCC established assessments specific to the maritime industry subsequent to fiscal year 1989.

Agency	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
AGENCIES WITH ASSESSMENTS NONSPECIFIC TO THE MARITIME INDUSTRY				
APHIS	d	d	d	2,793
Customs Service (without duties)	730,231	736,208	484,924	495,432
Customs Service (duties only)	e	10,396,450	9,951,577	7,826,978
ICC	6	7	8	7
IRS	325,100	394,357	381,203	385,380
SUBTOTAL--ASSESSMENTS NONSPECIFIC TO THE MARITIME INDUSTRY	\$ 1,055,337	\$ 11,527,022	\$ 10,817,712	\$ 8,710,590
TOTAL--SPECIFIC AND NONSPECIFIC ASSESSMENTS				
	*	\$12,281,048	\$11,872,425	\$9,957,328
TOTAL--LESS CUSTOMS DUTIES				
	\$1,762,805	\$1,884,598	\$ 1,920,848	\$ 2,130,350

14 rebated to the payor \$9,857,000, \$8,832,000, and \$9,204,000 in tolls in fiscal years 1989, peively. SLSDC officials estimate that they will collect and rebate \$9,500,000 in fiscal year en Seaway Authority of Canada collected \$51,076,000, \$49,493,000, and \$51,836,000 in tolls in 19, and 1991, respectively. Projected collections for fiscal year 1992 are \$54,231,000.

anonspecific assessments in fiscal years 1989, 1990, and 1991.

e s unable to provide the amount collected for Customs duties for fiscal year 1989.

SECTION 5

PURPOSES OF ASSESSMENT COLLECTIONS

We grouped the 117 assessments into three categories depending on the intended purpose of the assessments. These categories are

- generating revenue for the General Fund of the U.S. Treasury (51 assessments),
- reimbursing the agency for expenses incurred in providing a service (60 assessments), and
- generating revenue for a trust fund at the Treasury for reimbursement of another agency's expenses (6 assessments).

Tables 5.1 through 5.3 categorize each assessment according to its intended purpose and specificity to the maritime industry. For example, the purpose of FMC's special permission application fee is to generate revenue for the General Fund of the U.S. Treasury. The PCC receives the tolls collected to maintain the Panama Canal. The Customs Service, on the other hand, collects the Harbor Maintenance Fee and deposits the revenues into the Harbor Maintenance Trust Fund. These deposits are used, in part, to reimburse the Army Corps of Engineers for construction and maintenance costs of U.S. ports maintained by the Corps.

Tables 5.1 through 5.3 also show the dollars collected for each assessment in fiscal years 1989 through 1991 and projected collections for fiscal year 1992.

Table 5.1: Assessments That Generate Revenue for the Treasury

Dollars in thousands

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
ASSESSMENTS SPECIFIC TO THE MARITIME INDUSTRY					
Coast Guard	Abstract of title issuance fee	\$ 242 ^a	\$ 576 ^a	\$ 473 ^a	\$ 500 ^a
	COFR under the amendments to the Outer Continental Shelf Lands Act application and issuance fee	571 ^b	600 ^b	511 ^b	534 ^b
	COFR under the Federal Water Pollution Control Act application and issuance fee	b	b	b	b
	COFR under the Trans-Alaska Pipeline Authorization Act application and issuance fee	b	b	b	b
	Certificate of ownership issuance fee	b	b	b	b
	Change of documented vessel name application fee	b	b	b	b
	Instruments of conveyance and encumbrance recording fee	b	b	b	b
	New vessel determination application fee	b	b	b	b
	Wrecked vessel qualification application fee	b	b	b	b

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
Customs Service	Tariff for foreign repairs to U.S. vessels	26,934	16,682	21,103	26,614 ^c
	Vessel Tonnage Tax	14,993 ^d	14,203 ^d	56,501 ^d	61,425 ^d
FCC	Great Lakes Radio Agreement inspection fee	0 ^e	1,424 ^f	153	1599
	Oceangoing vessel radio inspection fee	0 ^e	f	388	4239
	Radio communications equipment carriage exemption processing fee	0 ^e	f	47 ^h	47 ^h
	Safety Convention Radio inspection fee	0 ^e	f	3	39
	Ship radio station license application fee	0 ^e	f	5,095	5,075 ^g
	Small passenger vessel radio inspection fee	0 ^e	f	219	2129
	Temporary waiver of radio inspection application fee	0 ^e	f	1 ⁱ	0 ^j
	ATFI certification of batch filing capability fee	0 ^k	0 ^k	0 ^k	22 ^l
	ATFI user manual fee	0 ^k	0 ^k	0 ^k	1
	ATFI user registration fee	0 ^k	0 ^k	0 ^k	1
FMC	COFR for indemnification of passengers for nonperformance of transportation application fee	26 ^m	8 ^m	23 ^m	26 ^m

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	COFR to meet liability incurred for death or injury to passengers or other persons on voyages application fee	▪	▪	▪	▪
	Complaint filing fee	1	1	2	2 ⁿ
	Conciliation service application fee	0 ^o	0	0	0 ⁿ
	Declaratory order application fee	0 ^p	0 ^p	0	0 ^q
	General petition application fee	0 ^p	0 ^p	1	0 ^q
	Informal small claim procedures application fee	0	1	1	1 ⁿ
	Shortened procedure application fee	r	r	r	r
	Special docket application fee	3	2	5	6 ⁿ
	Special permission application fee	25	25	19	13
IRS	Ship Passengers International Departure tax	0 ^a	6,523	14,195	19,480
MARAD	Approval as trustee application fee	13 ^t	12 ^t	9 ^t	13 ^t
	Authority to transfer ownership of ships built with construction subsidies application fee	0 ^u	0 ^u	0 ^u	0 ^u
	Foreign transfer of ownership and registry application fee	64	90	67	19 ^v

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
NOAA/NMFS	Foreign transfers of ownership pursuant to MARAD contracts application fee	5	17	11	7 ^y
	Sale of subsidized vessels application fee	0 ^w	0 ^w	0 ^w	0 ^w
	Trustee's supplemental certification fee	t	t	t	t
	Allowable octocoral domestic fishing permit application fee	46 ^x	135 ^x	277 ^x	500 ^x
	Atlantic swordfish permit application fee	x	x	x	x
	Bluefin tuna permit application fee	x	x	x	x
	Coastal migratory pelagic fish permit application fee	x	x	x	x
	Foreign fishing permit application fee	200 ^y	200 ^y	100 ^y	0 ^y
	Foreign fishing poundage fee	2,700	800	400	0 ^z
	Reef fish permit application fee	x	x	x	x
	Snapper-grouper permit application fee	x	x	x	x
	Vessel certificate of inclusion application fee	6	6	3	4
	Spiny lobster permit application fee	x	x	x	x
	Wreckfish permit application fee	x	x	x	x

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
SUBTOTAL-- ASSESSMENTS SPECIFIC TO THE MARITIME INDUSTRY		\$45,829	\$41,305	\$99,607	\$115,085
ASSESSMENTS NONSPECIFIC TO THE MARITIME INDUSTRY					
Customs Service	Customs duties	aa	\$10,396,450 ^{aa}	\$9,951,577 ^{aa}	\$7,826,978 ^{aa}
	Merchandise Processing Fee	\$729,288 ^{bb}	735,541 ^{bb}	484,111 ^{bb}	493,909 ^{bb}
SUBTOTAL-- ASSESSMENTS NONSPECIFIC TO THE MARITIME INDUSTRY		\$729,288	\$11,131,991	\$10,435,688	\$8,320,887
TOTAL--REVENUE GENERATED FOR TREASURY		\$775,117	\$11,173,296	\$10,535,295	\$8,435,972

^aThe figure listed as the amount collected for the abstract of title issuance fee represents the amount collected for the abstract of title issuance fee, certificate of ownership issuance fee, change of documented vessel name application fee, instruments of conveyance and encumbrance recording fee, new vessel determination application fee, and wrecked vessel qualification application fee. All these assessments are collected from both commercial and recreational vessels, but the figure represents only the amount collected from commercial vessels.

^bThe figure listed as the amount collected for the COFR under the amendments to the Outer Continental Shelf Lands Act application and issuance fee represents the amount collected for COFRs under the amendments to the Outer Continental Shelf Lands Act, the Federal Water Pollution Control Act, and the Trans-Alaska Pipeline Authorization Act. The amount

collected for the COFR under the Federal Water Pollution Control Act includes amounts collected from recreational vessels over 300 gross tons. The other two COFRs are levied only on commercial vessels.

^cThe amount collected in fiscal year 1992 for the tariff for foreign repairs to U.S. vessels is actual. GAO calculated an estimate for the amount collected for the Vessel Tonnage Tax on the basis of a form information provided by Customs officials.

^eThe Great Lakes Radio Agreement inspection fee, the oceangoing vessel radio inspection fee, small passenger radio inspection fee, the radio communications equipment carriage exemption processing fee, the Sfet inspection fee, ship radio station license application fee, and the temporary waiver of radio inspection fee were not levied during fiscal year 1989.

^fThe figure listed as the amounts collected in fiscal year 1990 for the Great Lakes Radio Agreement includes the amounts collected in fiscal year 1990 for the oceangoing vessel radio inspection fee, radio equipment carriage exemption processing fee, small passenger vessel radio inspection fee, Safety inspection fee, ship radio station license application fee, and the temporary waiver of radio inspection fee.

^gGAO estimated fiscal year 1992 collections for the Great Lakes Radio Agreement inspection fee, ocean inspection fee, the small passenger vessel radio inspection fee, ship radio station license fee, and Convention Radio inspection fee on the basis of the number of inspections provided by the FCC.

^hThe FCC calculated the total amounts collected for the radio communications equipment carriage exemption to be approximately \$47,000 for fiscal year 1991 and for fiscal year 1992.

ⁱThe amount collected for the temporary waiver of radio inspection application fee in fiscal year 1991 and is rounded up to \$1,000.

^jThe amount collected for the temporary waiver of radio inspection application fee for fiscal year 1991 is \$500 and is rounded down to \$0.

^kThe ATFI certification of batch filing capability fee, the ATFI user manual fee, and the ATFI user registration fee were not levied during fiscal years 1989, 1990, and 1991.

^lThe figure listed as the amount collected for the ATFI certification of batch filing capability fee is projected collections for fiscal year 1992 for the ATFI certification of batch filing capability fee, and the ATFI user registration fee.

*The figures listed as the amounts collected for the COFR for indemnification of passengers for nonperformance of transportation application fee represent the amount collected for the COFR for indemnification of passengers for nonperformance of transportation application fee and the COFR to meet liability incurred for death or injury to passengers or other persons on voyages application fee.

°The amounts collected in fiscal year 1992 for the complaint filing fee, the conciliation service application fee, the informal small claim procedures application fee, and the special docket application fee are actual.

°The amounts collected for the conciliation service application fee and the informal small claim procedures application fee in fiscal year 1989 are less than \$500 and are rounded down to \$0.

°The amounts collected for the declaratory order application fee and the general petition application fee in fiscal years 1989 and 1990 are less than \$500 and are rounded down to \$0.

°The amounts collected for the declaratory order application fee and the general petition application fee in fiscal year 1992 are actual. They are less than \$500 and are rounded down to \$0.

°According to FMC officials, the amounts collected for the shortened procedure application fee are not available for fiscal years 1989 through 1992.

°The Ship Passengers International Departure Tax was not levied during fiscal year 1989.

°The figure listed as the amount collected for the approval as trustee application fee represents the amount collected for the approval as trustee application fee and the trustee's supplemental certification fee. The amount shown as collected for fiscal year 1992 is actual.

°MARAD received 11 applications for authority to transfer ownership of ships built with construction subsidies in fiscal year 1989 and 3 applications for each subsequent fiscal year through 1992. However, no money was collected for these applications.

°The figures listed as the amounts collected for the foreign transfer of ownership and registry application fee and the foreign transfers of ownership pursuant to MARAD contracts application fee for fiscal year 1992 are actual.

°According to MARAD officials, no applications for the sale of subsidized vessels were received during fiscal years 1989 through 1992.

*The figures listed as the amounts collected for the allowable octocoral permit application fee represent the amount collected from recreational and commercial fishing vessels for the allowable octocoral permit application fee, the Atlantic swordfish permit application fee, the bluefin tuna permit application fee, the coastal migratory pelagic fish

permit application fee, the reef fish permit application fee, the snapper-grouper permit application fee, the spiny lobster permit application fee, and the wreckfish permit application.

The amounts collected for the foreign fishing permit application fee and the foreign fishing poundage fee are calendar year figures. NOAA/NMFS was unable to provide fiscal year figures.

No foreign fishing occurred in the exclusive economic zone in calendar year 1992, and it is unlikely that any will occur in the foreseeable future.

The amount collected for Customs duties was unavailable for fiscal year 1989. According to Customs Service officials, Customs duties are deposited into the General Fund of the Department of the Treasury; 70 percent remains in the General Fund, while the remaining 30 percent is transferred to an account at the Department of Agriculture. Customs duties collected in Puerto Rico and Virgin Islands are deposited into trust funds for each territory. The Customs Service is reimbursed from these trust funds for expenses of Customs duties collection operations in these territories.

This figure represents the total amounts collected for the Merchandise Processing Fee from importers of cargo carried by all modes of transportation. The Customs Service could not provide the amounts collected for the Merchandise Processing Fee solely from imports carried by vessels. The amount collected for fiscal year 1992 is actual.

Table 5.2: Assessments That Reimburse Agencies for Expenses Incurred in Providing a Service

Dollars in thousands

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
ASSESSMENTS SPECIFIC TO THE MARITIME INDUSTRY					
APHIS	Agricultural Quarantine and Inspection User Fee for commercial vessels	\$ 0 ^a	\$ 0 ^a	\$ 5,368 ^b	\$ 25,382 ^b
Coast Guard	Reimbursement of travel and subsistence costs for overseas vessel inspections	1,209	962	900	918
Customs Service	Barge/bulk carrier fee	507	486	511	494 ^c
	Certification fee for payment of Vessel Tonnage Tax by foreign vessels	d	139 ^e	d	236 ^e
	Clearance of vessel processing fee	d	879 ^e	d	892 ^e
	Commercial Vessel Fee	19,239	18,606	18,410	18,039 ^c
	Entry of vessel processing fee	d	930 ^e	d	935 ^e
	Issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest	d	416 ^e	d	407 ^e
	Receipt of manifests of foreign vessels on arrival from another district and for granting permits to unload processing fee	d	391 ^e	d	391 ^e

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991
	Receipt of post-entry processing fee	d	216 ^e	d
FGIS	Stowage examination fee	828 ^f	745 ^f	672 ^f
ICC	Notice or petition to discontinue ferry service filing fee	0	0	0
MARAD	Annual guarantee fee for title XI	21,100 ^g	19,100 ^g	15,600 ^g
	Commitment to execute title XI guarantee application fee	g	g	g
	Investigation fee	g	g	g
	Substitution of participants for title XI assistance application fee	g	g	g
	Commercial fisheries exemption permit application fee	242	157	330
NOAA/NMFS	Fisheries Obligation Guarantee Program filing and commitment fee	397 ^h	403 ^h	448 ^h
	Fisheries Obligation Guarantee Program refinancing/assumption fee	h	h	h
	Fisheries Obligation Guarantee Program guarantee fee	2,263 ⁱ	2,753 ⁱ	2,698 ⁱ
	Fishing Vessel and Gear Damage Compensation Fund application fee	21 ^j	40 ^j	52 ^j

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	Fishing Vessel and Gear Damage Compensation Fund approval fee	J	J	J	J
	Foreign fishing observer fee	1,711k	1,886k	115k	01
PCC	Docking/undocking tug service fee	35,435 ^m	40,233 ^m	44,236 ^m	41,130 ^m
	Extraordinary transit tug service fee	m	m	m	m
	General tug service fee	m	m	m	m
	Handling lines for docking after transit service fee	26,679 ⁿ	29,754 ⁿ	31,218 ⁿ	29,374 ⁿ
	Handling tug lines service fee	n	n	n	n
	Handling vessel lines service fee	n	n	n	n
	Launch service fee - Dredging Division	159 ^o	130 ^o	114 ^o	98 ^o
	Launch service fee - Marine Bureau	o	o	o	o
	Offshore pilotage fee	2,126 ^p	2,411 ^p	2,663 ^p	2,657 ^p
	Pilotage fee at the Gamboa mooring	p	p	p	p
	Pilotage fee during dock trial	p	p	p	p
	Port pilotage fee	p	p	p	p
	Sea tug service fee	m	m	m	m
	Special admeasurement service fee	228	240	279	250

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	Standard tug service fee	"	"	"	"
	Tolls for transit	329,766	355,558	374,625	372,000
	Transit booking fee	4,452	10,473	13,093	10,000
SUBTOTAL--					
ASSESSMENTS SPECIFIC TO THE MARITIME INDUSTRY					
ASSESSMENTS TO THE MARITIME INDUSTRY					
APHIS	Export Health Certificate Endorsement Fees for Animals	\$ 09	\$ 09	\$ 09	\$ 787 ^r
	Physosanitary Certificate Fee for Plants and Plant Products	0 ^s	0 ^s	0 ^s	2,006 ^r
Customs Service	Air/sea passenger fee	943 ^t	667 ^t	813 ^t	1,523 ^t
ICC	Approval of an amendment to a water carrier rate association agreement application fee	0	0	0	0
	Approval of a transfer of operating or exemption authority application fee	0	0	0	0
	Approval of a water carrier rate association agreement application fee	0	0	0	0

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
	Approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee	2 ⁰⁰	2 ⁰⁰	2 ⁰⁰	2 ⁰⁰
	Authority to establish a released value rate application fee	0 ⁰⁰	0 ⁰⁰	0 ⁰⁰	0 ⁰⁰
	Informal opinion about a rate application filing fee	0 ⁰⁰	0 ⁰⁰	0 ⁰⁰	0 ⁰⁰
	Joint petition to substitute an applicant in a pending operating rights proceeding filing fee	0	0	0	0
	Petition for declaratory order filing fee	0	0	0	0
	Petition to interpret or clarify an operating authority filing fee	0	0	0	0
	Request for minor modification of an operating authority filing fee	0	0	0	0
	Request for water carrier name change filing fee	0 ⁰⁰	0 ⁰⁰	0 ⁰⁰	0 ⁰⁰
	Special docket application fee	0 ⁰⁰	0 ⁰⁰	0 ⁰⁰	0 ⁰⁰
	Special permission application fee	0	0	0	0
	Tariff filing fee	2 ⁰⁰	2 ⁰⁰	2 ⁰⁰	2 ⁰⁰

of foreign vessels on arrival from another district and granting permits to unload processing fee, and receipt of a post-entry processing fee are not available for fiscal years 1989 and 1991.

The figures listed as the amounts collected for the certification fee for payment of Vessel Tonnage Tax by foreign vessels, clearance of vessel processing fee, entry of vessel processing fee, issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest, receipt of manifests of foreign vessels on arrival from another district and for granting permits to unload processing fee, and receipt of post-entry processing fee include collections from foreign yachts operating without cruising licenses and from pleasure vessels not engaged in commerce. The fiscal year 1992 amounts collected for these fees are actual.

GAO calculated estimates of the amounts collected for the stowage examination fee on the basis of a formula and information provided by FGIS officials.

The figure listed as the amount collected for the annual guarantee fee for title XI represents the amount collected for the annual guarantee fee for title XI guarantee fee, the commitment to execute title XI guarantee fee, the investigation fee, and the substitution of participants for title XI assistance application fee. The amounts collected for these four fees are deposited in the Federal Ship Financing Fund and used to pay program expenses.

The figures shown as the amounts collected for the Fisheries Obligation Guarantee Program filing and commitment fee represent the amounts collected for the Fisheries Obligation Guarantee Program filing and commitment fee and the refinancing/assumption fee. The amounts collected for both fees are deposited in the Federal Ship Financing Fund and are used to finance the Fisheries Obligation Guarantee Program. The amounts collected for fiscal year 1992 are actual.

The amounts collected for the Fisheries Obligation Guarantee Program guarantee fee are deposited in the Federal Ship Financing Fund and are used to finance the Fisheries Obligation Guarantee Program. The amount collected for fiscal year 1992 is actual.

The figures listed as the amounts collected for the Fishing Vessel and Gear Damage Compensation Fund application fee represent the amounts collected for the Fishing Vessel and Gear Damage Compensation Fund application fee and the approval fee. The amounts collected for both fees are deposited in the Gear Damage Compensation Fund and are used for administering and paying compensation awarded under the Fishing Vessel and Gear Damage Compensation Program. The amount collected for fiscal year 1992 is actual.

The amounts collected for the foreign fishing observer fee are deposited into the Foreign Fishing Observer Fund in the U.S. Treasury and are used to pay program expenses.

No foreign fishing occurred in the exclusive economic zone in calendar year 1992, and it is unlikely that any will occur in the foreseeable future.

"The figure listed as the amount collected for the docking/undocking tug service fee, general tug service fee, sea tug service fee, and standard tug service fee.

"The figure listed as the amount collected for the handling lines for docking after transit service fee, the handling tug lines service fee, and the handling vessel lines service fee.

"The figure listed as the amount collected for the launch service fee - Dredging Division represents the amount collected for the launch service fee-Dredging Division and the launch service fee - Marine Bureau.

"The figure listed as the amount collected for the offshore pilotage fee represents the amount collected for the offshore pilotage fee, the pilotage fee at the Gambia mooring, the pilotage fee during dock trial, and the port pilotage fee.

"The Export Health Certificate Endorsement Fees for Animals were not levied in fiscal years 1989, 1990, and 1991.

"The amounts collected for the Export Health Certificate Endorsement Fees for Animals and Phytosanitary Certificate Fee for Plants and Plant Products in fiscal year 1992 are actual.

"The Phytosanitary Certificate Fee for Plants and Plant Products was not levied in fiscal years 1989, 1990, and 1991.

"The amounts collected for the air/sea passenger fee represent amounts collected for the air/sea passenger fee from sea passengers only. The amount collected for fiscal year 1992 is actual.

"GAO estimated the amounts collected for the approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee on the basis of a formula and information provided by ICC officials.

"GAO estimated the amounts collected for the authority to establish a released value rate application fee, the informal opinion about a rate application filing fee, the request for water carrier name change filing fee, and the special docket application fee, based on a formula and information provided by ICC officials. Each estimate is less than \$500 and is rounded down to \$0.

"The amounts collected for the tariff filing fee and the water carrier operating or exemption authority application fee are estimated because ICC officials could not provide actual figures.

Table 5.3: Assessments That Are Deposited Into Trust Funds at the Treasury for Reimbursement of Another Agency for Expenses

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Projected fiscal year 1992
ASSESSMENTS SPECIFIC TO THE MARITIME INDUSTRY					
Customs Service	Harbor Maintenance Fee	\$163,677 ^a	\$168,670 ^a	\$382,176 ^a	\$534,018 ^a
IRS	Inland Waterways Fuel Tax	51,600 ^b	57,143 ^b	61,598 ^b	75,420 ^b
SLSDC	St. Lawrence Seaway Tariff of Tolls	0 ^c	0 ^c	0 ^c	0 ^c
SUBTOTAL--	ASSESSMENTS SPECIFIC TO THE MARITIME INDUSTRY	\$215,277	\$225,813	\$443,774	\$609,438
ASSESSMENTS NONSPECIFIC TO THE MARITIME INDUSTRY					
IRS	LUST Tax	0 ^d	357 ^e	403 ^e	580 ^e
	Tax on Petroleum: Hazardous Substance Superfund Tax	325,100 ^f	301,600 ^f	260,800 ^f	256,400 ^f
	Tax on Petroleum: Oil Spill Liability Tax	0 ^g	92,400 ^h	120,000 ^h	128,400 ^h
SUBTOTAL--	ASSESSMENTS NONSPECIFIC TO THE MARITIME INDUSTRY	\$325,100	\$394,357	\$381,203	\$385,380

Agency	Assessment	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991	Fiscal year 1992
TOTAL--- REIMBURSEMENT OF ANOTHER AGENCY'S EXPENSES					
		\$540,377	\$620,170	\$824,977	\$9

The amounts collected for the Harbor Maintenance Fee are deposited into the Harbor Maintenance Trust Fund. The fee revenues are used to reimburse the Army Corps of Engineers for construction and maintenance while maintaining U.S. ports subject to the fee and to reimburse the St. Lawrence Seaway Development Corporation for construction and maintenance costs incurred while maintaining the St. Lawrence Seaway. The amount of money is transferred to Treasury to pay for the administrative costs of maintaining the Harbor Maintenance Fund. The amount collected in fiscal year 1992 is actual.

The amounts collected for the Inland Waterways Fuel Tax are deposited into the Inland Waterways Trust Fund. The money is used to reimburse the Army Corps of Engineers for a portion of new construction and rehabilitation projects on the U.S. inland waterways subject to the tax.

The amounts that SLSDC collects for the St. Lawrence Seaway Tariff of Tolls are deposited into the St. Lawrence Trust Fund. However, the collections are not used to reimburse another agency; they are rebated back to SLSDC collected \$9,857,000 in tolls in fiscal year 1989; \$8,832,000 in fiscal year 1990; and \$9,204,000 in 1991. Projected collections for fiscal year 1992 are \$9,500,000. The St. Lawrence Seaway Authority of tolls for the use of the St. Lawrence Seaway which totaled \$51,076,000, \$49,493,000 and \$51,836,000 in 1989, 1990, and 1991, respectively. Projected collections for fiscal year 1992 are \$54,231,000.

The LUST Tax was not levied in fiscal year 1989.

The amounts collected for the LUST Tax are deposited into the LUST Trust Fund at Treasury. The money is used to reimburse the Environmental Protection Agency for expenses related to the corrective action taken for petroleum product leaks from underground storage tanks.

The amounts collected for the Hazardous Substance Superfund Tax on Petroleum are deposited into the Hazardous Substance Superfund at Treasury. The tax revenue is used by the Environmental Protection Agency for emergency response and containment of hazardous substance spills. The tax is collected from both importers of petroleum products and exporters of crude oil; however, the figures show only amounts collected from importers. According to

The amounts collected for the Oil Spill Liability Tax on Petroleum are deposited into the Oil Spill Liability Trust Fund at Treasury. The money is used to reimburse the Environmental Protection Agency and the Coast Guard (up to \$25 million each fiscal year) for environmental cleanup costs associated with oil spills, such as removal costs of oil spills and the cost of monitoring removal actions. The tax is collected from both importers and exporters of crude oil and other petroleum products, but the figures show only amounts collected from importers. According to IRS officials, the IRS combines the taxes collected from these exporters and taxes collected from U.S. refineries receiving crude oil into a single category and is unable to provide a separate figure for taxes collected solely from exporters.

The Oil Spill Liability Tax on Petroleum was not levied in fiscal year 1989.

The amounts collected for the Oil Spill Liability Tax on Petroleum are deposited into the Oil Spill Liability Trust Fund at Treasury. The money is used to reimburse the Environmental Protection Agency and the Coast Guard (up to \$25 million each fiscal year) for environmental cleanup costs associated with oil spills, such as removal costs of oil spills and the cost of monitoring removal actions. The tax is collected from both importers and exporters of crude oil and other petroleum products, but the figures show only amounts collected from importers. According to IRS officials, the IRS combines the taxes collected from these exporters and taxes collected from U.S. refineries receiving crude oil into a single category and is unable to provide a separate figure for taxes collected solely from exporters.

SECTION 6

EXEMPTIONS FROM ASSESSMENTS AND LAWS AND REGULATIONS

This section shows exemptions¹ to assessments as well as to laws and regulations that govern the assessments.

Tables 6.1 through 6.4 show that 74 of the 117 assessments have exemptions. These exemptions are categorized by vessel type, travel route, cargo, or other exemptions. These 74 assessments have a total of 280 diverse exemptions--125 are for the type of vessel, 34 are for the travel route, 28 are for cargo, and 93 are for other types of exemptions. An example of a travel route exemption is for vessels entering the United States directly from the Virgin Islands, American Samoa, Guam, Wake, Midway, Canton, Kingman Reef, or Guantanamo Bay Naval Station, which are exempt from the Customs Service's Vessel Tonnage Tax.

Tables 6.5 through 6.8 list the existing laws and regulations governing each assessment in the four categories on the basis of the type of service or activity associated with the assessment that we used during this review. These categories are administrative processing and associated services, physical services, taxes, and miscellaneous services.

¹We have used an inclusive definition of exemption for this table in order to make it more complete. We have included (1) exemptions or regulation itself and (2) exemptions from fees that are implicit

Table 6.1: Exemptions by Type of Vessel, Travel Route, Cargo, and Other Categories for Administrative Processing and Associated Services

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
Coast Guard	COFR under the amendments to the Outer Continental Shelf Lands Acts application and issuance fee	None	None	Vessels carrying Outer Continental Shelf oil as a result of removal operations after an oil spill	None
	COFR under the Federal Water Pollution Control Act application and issuance fee	Vessels less than 300 gross tons, and non-self-propelled barges not carrying oil (as cargo or fuel) or hazardous substances	None	None	None
	COFR under the Trans-Alaska Pipeline Authorization Act application and issuance fee	Public vessels owned/operated by the U.S. government, a state or a political subdivision thereof, or by the government of a foreign nation not engaged in commercial service	None	None	None

Agency	Assessment	<p>Vessels that are manned wholly by members of the uniformed services or civil service personnel of the U.S. or any foreign government and that transport only government property, or passengers traveling on official government business</p>		
Customs Service	<p>Certification fee for payment of Vessel Tonnage Tax by foreign vessels</p>	<p>Vessels that are manned wholly by members of the uniformed services or civil service personnel of the U.S. or any foreign government and that transport only government property, or passengers traveling on official government business</p>	None	None
		Travel route	Cargo	Other
			None	None

Agency	Assessment	Type of vessel	Travel route	Cargo	Ot
	Clearance of vessel processing fee	<p>Passenger vessels making three trips or more a week between a U.S. port and foreign port, or vessels used exclusively as ferriboats,</p> <p>vessels that are manned wholly by members of the uniformed services or civil service personnel of the U.S. or any foreign government and that transport only government property, or passengers traveling on official government business,</p> <p>vessels of less than 5 net tons which depart from the U.S. to proceed to a contiguous country otherwise than by sea,</p> <p>vessels of war and public vessels employed in the cont'd see Other</p>	<p>Vessels clearing directly for a port in the noncontiguous U.S. territory,</p> <p>vessels clearing from a port on the northern, northeastern or northwestern frontier otherwise than by sea,</p> <p>documented vessels with a Great Lakes license endorsement which during a voyage on the Great Lakes will touch at a foreign port only for taking on bunker fuel,</p> <p>vessels which merely transit the Panama Canal without transacting any business, and</p> <p>vessels carrying passengers on excursion from the U.S. Virgin Islands</p>	None	(V co co le di ve in fo of st co wh de ho ha ta pa me tu li en fo cc in nc nc fr tc wh re ar

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Entry of vessel processing fee	<p>Vessels of war and public vessels employed in the conveyance of letters and dispatches,</p> <p>passenger vessels making three trips or more a week between a U.S. port and foreign port, or vessels used exclusively as ferryboats,</p> <p>vessels arriving in distress or for the purpose of taking on stores or bunker coal/fuel and which shall depart within 24 hours without having landed or taken on any passengers or merchandise,</p> <p>tugs (enrolled and licensed) to engage in the foreign and coastwise trade in the northern, northeastern, and</p> <p>cont'd see Other</p>	<p>Vessels entering directly for a port in the noncontiguous U.S. territory,</p> <p>vessels entering into a port on the northern, northeastern, or northwestern frontier otherwise than by sea, and</p> <p>vessels carrying passengers on excursion from the U.S. Virgin Islands to the British Virgin Islands and returning</p>	None	(V cc nc fi tc wh re ar ve ma me ur se se of ar gc th or pi pa ti of gc br

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest	Vessels that are manned wholly by members of the uniformed services or civil service personnel of the U.S. or any foreign government and that transport only government property, or passengers traveling on official government business	Foreign vessels proceeding on sea voyages from one U.S. district to another such as district via a foreign port, and foreign vessels proceeding to another port in the same district	None	None

Agency	Assessment	Type of vessel	Travel route	Cargo	Ot
	Merchandise Processing Fee	None	None	<p>Cargo from Caribbean Basin Initiative countries,</p> <p>cargo from Least Developed Developing Countries,</p> <p>most cargo meeting the provision in the Special Classification Chapter 98 of the Harmonized Tariff Schedule,</p> <p>cargo entered from the island possessions of the U.S., and goods such as corpses and their coffins, telecommunication transmissions, certain articles returned from space, and records or diagrams dealing with a business operation</p>	No

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Receipt of manifests of foreign vessels on arrival from another district and for granting permits to unload processing fee	Vessels that are manned wholly by members of the U.S. civil service or uniformed services or government and that transport only government property, or passengers traveling on official government business	Foreign vessels arriving in one U.S. district from another such district on a sea voyage via a foreign port, and arriving from foreign vessels arriving from another port in the same district	None	None
	Receipt of a post entry processing fee	Vessels that are manned wholly by members of the U.S. civil service or uniformed services or any foreign government and that transport only government property, or passengers traveling on official government business	None	None	Vessel operators who file their manifests electronically

Agency	Assessment	Type of vessel	Travel route	Cargo	EI
FCC	Radio communications equipment carriage exemption processing fee	Vessels owned by a governmental entity controlled by publicly elected or duly appointed officials exercising control over their communities or programs, all passenger vessels less than 100 gross tons not on international voyages, all newly constructed U.S. cargo vessels of 1,600 gross tons or more when navigated on sea trials, not more than 150 nautical miles from the nearest land, if certain conditions are met, cargo ships of 1,600 gross tons or more on domestic voyage along the coasts of the contiguous 48 states, cont'd see Other	None	None	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

Agency	Assessment	Ship radio station license application fee	Vessels owned by a governmental entity controlled by publicly elected or duly appointed officials exercising control over their respective communities or programs	Travel route	None	Radio stations belonging to and operated by the U.S. government
				Cargo	None	Other

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Temporary waiver of inspection application fee	Vessels of war, U.S. government ships, except MARAD, Inland and Coastwise Waterways Service, or Panama Canal Company ships, foreign ships belonging to a country which is party to any Safety Convention in force between the U.S. and that country, yachts of less than 600 gross tons not subject to the radio provisions of the Safety Convention, and vessels in tow, and ships subject to the Great Lakes Agreement	None	None	None

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
PMC	Special permission application fee	None	None	U.S.-flag vessels transporting U.S. cargo under Department of Defense conditions approved by the Military Sealift Command	None
ICC	Approval of amendment to water carrier rate association agreement application fee	None	None	Applications filed by federal, state, or local government entities, and applicants who can prove that waiving the fee is in the best interest of the public or that paying would impose undue hardship	Applications filed by federal, state, or local government entities, and applicants who can prove that waiving the fee is in the best interest of the public or that paying would impose undue hardship
	Approval of a transfer of operating or exemption authority application fee	None	None	None	Same as approval of amendment to water carrier rate association agreement application fee

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Approval of water carrier rate association agreement application fee	None	None	None	Same as approval of amendment to water carrier rate association agreement application fee
	Approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee	None	None	None	Same as approval of amendment to water carrier rate association agreement application fee
	Authority to establish released value rate application fee	None	None	None	Same as approval of amendment to water carrier rate association agreement application fee, and for relief of distress caused by drought or other natural disasters

Agency	Assessment	Type of vessel	Travel route	Cargo
0	Temporary authority to operate water carrier application fee	None	None	None
S O W R a	Water carrier operating or exemption authority application fee	None	None	None
S O W R a	Water carrier temporary authority application fee	None	None	None
S O W R a	Informal opinion about a rate application filing fee	None	None	None
S O W R a	Joint petition to substitute an applicant in a pending operating rights proceeding filing fee	None	None	None

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Notice or petition to discontinue ferry service filing fee	None	None	None	Same as approval of amendment to water carrier rate association agreement application fee
	Petition for declaratory order filing fee	None	None	None	Same as approval of amendment to water carrier rate association agreement application fee
	Petition to interpret or clarify an operating authority filing fee	None	None	None	Same as approval of amendment to water carrier rate association agreement application fee
	Request for minor modifications of operating authority filing fee	None	None	None	Same as approval of amendment to water carrier rate association agreement application fee
	Request for water carrier name change filing fee	None	None	None	Same as approval of amendment to water carrier rate association agreement application fee

Agency	Assessment	Type of vessel	Travel route	Cargo	01
	Special docket application fee	None	None	None	S: \$ O: \$ W: \$ R: \$ A: \$ A: \$ A: \$ A: \$
	Special permission application fee	None	None	None	S: \$ O: \$ W: \$ R: \$ A: \$ A: \$
	Tariff filing fee	None	None	None	S: \$ O: \$ W: \$ R: \$ A: \$ A: \$

Agency	Assessment	Type of vessel	Travel route	Cargo
MARAD	Commitment to execute guarantee application fee	None	None	None

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Atlantic swordfish permit application fee	None	Vessels fishing for Atlantic swordfish in a recreational fishery or shoreward of the outer boundary of the exclusive economic zone around Puerto Rico and the Virgin Islands with only handling gear aboard	None	None
	Bluefin tuna permit application fee	None	None	None	Vessels used by anglers fishing for young school, or medium Atlantic bluefin tuna
	Commercial fisheries exemption permit	None	None	None	Good cause
	Fisheries Obligation Guarantee Program refinancing/ assumption fee	None	None	None	When refinancing/ assumption primarily benefits the U.S. government

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Foreign fishing permit application fee	None	None	None	Foreign fishing vessels engaged only in recreational fishing

Table 6.2: Exemptions by Type of Vessel, Travel Route, Cargo, and Other Categories for Physical Services

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
APHIS	Agricultural Quarantine and Inspection User Fee for commercial vessels	Vessels being used solely as a tugboat including tugboats towing vessels on the Great Lakes, vessels used as ferryboats, U.S. or foreign government vessels not carrying persons or merchandise for commercial purposes of including vessels of war and public vessels employed for the conveyance of letters and dispatches, vessels arriving in distress or to take on bunkers, sea stores, or ship's stores,	Foreign passenger vessels making at least three trips a week from a U.S. port to the high seas and returning to the same port, not having touched any foreign place except Canada or taken on any stores other than in Canada, vessels that sail only between the U.S. and Canada, and vessels originating in Hawaii and Puerto Rico that travel between and within the continental U.S.	None	None

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
Customs Service	Air/sea passenger fee	None	Person whose journey originates in Canada, Mexico, a U.S. territory or possession, or any adjacent island or U.S. and was limited to these places, and persons departing and returning to the U.S. without having touched a foreign port or place	Crew members and persons directly connected with the operation, ownership, and business of the vessel, and foreign diplomats	None

Agency	Assessment	Type of vessel	Travel route	Cargo	(Vessel type cont'd)
	Commercial vessel Fee	Vessels used solely as a tugboat, arrival of vessels used as ferryboats, barge/bulk carriers arriving from Canada or Mexico carrying certain cargo originating from Canada or Mexico, vessels of war and public vessels employed in the conveyance of letters and dispatches, vessels that are manned wholly by members of the uniformed services or civil service personnel of the U.S. or any foreign government and that transport only government property, or passengers traveling on official government business cont'd, see other	Foreign passenger vessels making at least three trips a week from a U.S. port to the high seas and returning to the same port not having touched any foreign place	None	(Vessel type cont'd) vessels arriving in distress or for the purpose of taking on stores or bunker coal/fuel, and which shall depart within 24 hours without having landed or taken on any passengers or merchandise
Other					

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
FCC	Great Lakes Radio Agreement Inspection fee	Vessels owned and operated by any national government and not engaged in trade, every vessel less than 65 feet in length, vessels for hire carrying six or fewer passengers, and vessels of war and troop ships	None	None	When conditions of the voyage affecting safety are such as to render the inspection unreasonable or unnecessary, and when the FCC exempts an individual vessel for one or more voyages for any period of time not exceeding 1 year

Agency	Assessment	Type of vessel	Travel route	Cargo)the
	<p>Oceangoing vessels radio inspection fee</p>	<p>Vessels of war, U.S. government ships, except MARAD, Inland and Coastwise Waterways Service, or Panama Canal Company ships,</p> <p>foreign ships belonging to a country which is party to any Safety Convention in force between the U.S. and that country,</p> <p>vessels in tow,</p> <p>vessels subject to the Great Lakes Agreement,</p> <p>all passenger vessels less than 100 gross tons not on an international voyage,</p> <p>all newly constructed U.S. cargo vessels of 1,600 gross tons or more when navigated on sea trials, not con't, see Other</p>	<p>Ships navigating solely on any bays, sounds, rivers, or protected waters within the jurisdiction of the U.S.,</p> <p>ships leaving or attempting to leave any harbor or port of the U.S. for a voyage solely on any bays, rivers, or protected waters within the jurisdiction of the U.S.,</p> <p>ships navigating solely on the Great Lakes and the St. Lawrence River or to ships leaving or attempting to leave any harbor or port of the U.S. for a voyage solely on such waters, and</p> <p>ships navigated during the course of their voyages cont'd, see Other</p>	<p>None</p>	<p>None</p>

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Small passenger vessel radio inspection fee	Same as oceangoing vessels radio inspection fee, and	Same as oceangoing vessels radio inspection fee	None	U.S. vessels less than 100 gross tons equipped with very high frequency installations
		vessels owned by a governmental entity controlled by publicly elected or duly appointed officials exercising control over their communities or programs,			
		vessels equipped with a radio installation in accordance with oceangoing vessels requirements or radio requirements of the Safety Convention,			
		vessels for hire carrying six or fewer passengers,			
		U.S.-flag vessels less than 50 gross tons not more than 1,000 feet from the nearest land at mean low tide, and			
		cont'd see Other			

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Safety Convention radio inspection fee	Vessels owned by a governmental entity controlled by publicly elected or duly appointed officials exercising control over their respective committees or programs, cargo vessels less than 300 gross tons, vessels of war and troop ships, ships not propelled by mechanical means, and fishing vessels, and ships that meet functional requirements of Regulation 4 of the Global Maritime Distress and Safety System	None	None	Radio stations belonging to and operated by the U.S. government, and when conditions of the voyage affecting safety are such as to render the inspection unreasonable or unnecessary

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
FGIS	Storage examination fee	None	None	Ships exclusively transporting certain types of grain such as grain exported for seeding purposes and grain not sold by grade	None
NOAA/ NMFS	Foreign fishing observer fee	None	None	Foreign fishing vessels engaged only in recreational fishing	
PCC	Docking/undocking tug services	None	None	Tug services provided for the convenience of the PCC	
	Extraordinary tug services	None	None	Tug services provided for the convenience of the PCC	
	General tug services	None	None	Tug services provided for the convenience of the PCC	
	Handling lines for docking after transit service fee	None	None	Line handling services provided for the convenience of the PCC	

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Handling tug lines service fee	None	None	None	Same as handling lines for docking after transit
	Handling vessel lines service fee	None	None	None	Same as handling lines for docking after transit, and when a vessel is permitted to transit the canal without PCC deckhands
	Launch service fee - Dredging Division	None	None	None	Launch services provided for the convenience of the PCC
	Launch service fee - Marine Bureau	None	None	None	Launch services provided for the convenience of the PCC
	Offshore pilotage fee	None	None	None	Pilotage services provided for the convenience of the PCC
	Pilotage fee at the Gambia mooring	None	None	None	Same as offshore pilotage fee
	Pilotage fee during dock trial	None	None	None	Same as offshore pilotage fee

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
Port pilotage fee None	None	None	Same as offshore pilotage fee	If service is considered minor or if extenuating circumstances	None
Special admeasurement service fee None	None	None	Colombian vessels of war, Government of Panama- owned small craft carrying out jurisdictional and civic responsibilities such as providing police services, and vessels transiting for repairs in PCC facilities	None	None
Tolls for transit	None	None	None	None	None

Agency	Assessment	Type of vessel	Travel route	Cargo	Or
SLSDC	St. Lawrence Seaway Tariff of Tolls	Vessels owned or employed by the SLSDC	None	Humanitarian cargo, empty containers, cargo that is carried both upbound and downbound in the course of the same voyage, and internal packing material of loaded containers with a capacity of 18 cubic meters or more	N

Table 6.3: Exemptions by Type of Vessel, Travel Route, Cargo, and Other Categories for Taxes

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
<p>Customs Service</p>	<p>Vessel Tonnage Tax</p>	<p>Vessels in distress, vessels of war or other foreign or U.S. government vessels not carrying merchandise or passengers in trade, vessels exclusively engaged in scientific activities or laying cables, and ferries or tugboats with Great Lakes licenses that tow vessels are required to enter</p>	<p>Passenger vessels making three or more trips per week between the U.S. and a foreign port, vessels coming into a U.S. port for bunkers, sea stores, or ship stores that conduct no other business, and that depart within 24 hours of arrival, and vessels entering directly from the Virgin Islands, American Samoa, Guam, Wake, Midway, Canton, and Kingman Reef, or Guantanamo Bay Naval Station</p>	<p>None</p>	<p>Vessels brought into port by U.S. naval authorities that transact no business but taking on stores or bunkers, vessels engaged in whaling or other fisheries not carrying passengers or merchandise in trade, documented vessels with a Great Lakes license endorsement that touches an intermediate foreign port during a coastwise voyage, and</p>

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
					vessels that arrive in the U.S. from a port in Ontario, Canada, where lighthouse dues and equivalent taxes are not imposed (Other cont'd)
IRS	Inland Waterways Fuel Tax	Deep-draft oceangoing vessels designed for use on the high seas which have a draft of more than 12 feet, passenger vessels, U.S., state, or local government vessels, and movement by tug of certain oceangoing barges to pick up or deliver international cargo	None	Vessels transporting fish or other aquatic life caught on voyage	None
	LUST Tax	Same as Inland Waterways Fuel Tax	None	Same as Inland Waterways Fuel Tax	None

	Ship Passengers International Departure Tax	U.S. government- or state-owned or operated vessels	None	Master, crew, and others actively involved with vessel's business	None
Agency	Assessment	Type of vessel	Travel route	Cargo	Other

Table 6.4: Exemptions by Type of Vessel, Travel Route, Cargo, and Other Categories for Miscellaneous

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
Customs Service	Customs duties	None	None	Most cargo meeting the provisions in the Special Classification of Chapter 98 of the Harmonized Tariff Schedule, cargo entered from the island possessions of the U.S., and cargo entered under special trade programs or agreements such as the Generalized System of Preferences	No

Agency	Assessment	Type of vessel	Travel route	Cargo	e
	Harbor Maintenance Fee	Vessels used as ferryboats, and government vessels, and passenger vessels if all fares on a voyage total is \$1,000 or less, or if value of all fares for a quarter is \$10,000 or less	Commercial vessels whose fuel is subject to the Inland Waterways Fuel Tax, and movement of cargo within a port	Bunker fuel, ship and sea stores, and vessel equipment, fish or other aquatic animal life caught during voyage, most cargo (except crude oil in respect to Alaska) involved in trade between the contiguous U.S. and Alaska, Hawaii, or other U.S. possessions, cargo used for humanitarian/development assistance, most cargo entering the U.S. in bound for transit and direct exportation, and imports free of all other charges, if the Harbor Maintenance Fee totals \$3 or less	e a v l a o c l F e l s l s n r u d p i \$ i d p l r l

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
	Tariff for foreign repairs to U.S. vessels	Vessels requiring repairs to secure the vessel's safety and seaworthiness to reach its port of destination for damage resulting from stress of weather or other casualty, and repairs to certain barges used as cargo containers	Repairs made in American Samoa, Guantanamo Bay, Naval Station, Guam, Puerto Rico, and the U.S. Virgin Islands, and spare repair parts or materials if duty is paid on materials according to the Harmonized Tariff schedule upon the first vessel entry into the U.S.	None	Purchases of packing material used to protect cargo, U.S. parts installed with American labor, foreign repairs made to a part that was serviced immediately prior to the U.S. departure and that failed to function within 6 months of such repairs, compensation paid to regular crew in connection with installing and repairing equipment in a foreign country, and judicially created exemptions for modifications and certain inspections, cleaning, or other nonrepair costs

Agency	Assessment	Type of vessel	Travel route	Cargo	Other
NOAA/ NMFS	Foreign fishing poundage fee	None	None	None	Same as foreign fishing observer fee

Table 6.5: Laws and Regulations Governing Assessments for Administrative Processing and Associated Services

Agency	Assessment	Laws and regulations
Coast Guard	Abstract of title issuance fee	Pub.L. No. 98-89, 97 Stat. 585; 46 CFR §67.43-9(b).
	COFR under the amendments to the Outer Continental Shelf Lands Act application and issuance fee	Outer Continental Shelf Lands Act Amendments of 1978, Pub.L. No. 95-372, §305, 92 Stat. 677; 43 USC §1815; Oil Pollution Act of 1990, Pub.L. No. 101-380, §1016, 104 Stat. 502; 33 USC §2712; 33 CFR §132.12.
	COFR under the Federal Water Pollution Control Act application and issuance fee	Federal Water Pollution Control Act Amendments of 1972, Pub.L. No. 92-500, §2, 86 Stat. 862; 33 USC §1321(p); Oil Pollution Act of 1990, Pub.L. No. 101-380, §1016 and 2002(b)(4), 104 Stat. 502; 33 USC §2712; 33 CFR §132.13.
	COFR under the Trans-Alaska Pipeline Authorization Act application and issuance fee	Trans-Alaska Pipeline Authorization Act, Pub.L. No. 93-153, §204, 87 Stat. 586; 43 USC §1653(c)(3); Oil Pollution Act of 1990, Pub.L. No. 101-380, §1016, 104 Stat. 502; 33 USC §2712; 33 CFR §131.9.
	Certificate of ownership issuance fee	Pub.L. No. 98-89, 97 Stat. 585; 46 CFR §67.43-9(a).
	Change of documented vessel name application fee	Pub.L. No. 98-89, 97 Stat. 585; 46 CFR §67.43-3.
	Instruments of conveyance and encumbrance recording fee	Pub.L. No. 101-710, §102(a), 102 Stat. 4741; 46 USC §31321 (a); 46 CFR §67.43-13.
	New vessel determination application fee	Pub.L. No. 98-89, 97 Stat. 585; 46 CFR §67.43-5.
	Wrecked vessel qualification application fee	Pub.L. No. 98-89, 97 Stat. 585; 46 CFR §67.43-7.

Agency	Assessment	Customs Service
Laws and regulations	Customs Procedural Reform and Simplification Act of 1978, Pub.L. No. 95-410, §214, 92 Stat. 904; 50 Fed. Reg. 15271, April 17, 1985; 19 CFR §4.98(a).	Certification fee for payment of Vessel Tonnage Tax by foreign vessels
Customs Procedural Reform and Simplification Act of 1978, Pub.L. No. 95-410, §214, 92 Stat. 904; 50 Fed. Reg. 15271, April 17, 1985; 19 CFR §4.98(a).	Clearance of vessel processing fee	
Customs Procedural Reform and Simplification Act of 1978, Pub.L. No. 95-410, §214, 92 Stat. 904; 50 Fed. Reg. 15271, April 17, 1985; 19 CFR §4.98(a).	Entry of vessel processing fee	
Customs Procedural Reform and Simplification Act of 1978, Pub.L. No. 95-410, §214, 92 Stat. 904; 50 Fed. Reg. 15271, April 17, 1985; 19 CFR §4.98(a).	Issuance fee for a permit to allow foreign vessels to proceed from district to district and receipt of manifest	
Omnibus Budget Reconciliation Act of 1986, Pub.L. No. 99-509, §8101; 19 USC §58c(a)(9)(A); 19 CFR §24.23; 56 Fed. Reg. 15036, April 15, 1991.	Merchandise Processing Fee	
Customs Procedural Reform and Simplification Act of 1978, Pub.L. No. 95-410, §214, 92 Stat. 904; 50 Fed. Reg. 15271, April 17, 1985; 19 CFR §4.98(a).	Receipt of manifests of foreign vessels on arrival from another district and for granting permits to unload	
Customs Procedural Reform and Simplification Act of 1978, Pub.L. No. 95-410, §214, 92 Stat. 904; 50 Fed. Reg. 15271, April 17, 1985; 19 CFR §4.98(a).	Receipt of post-entry processing fee	

Agency	Assessment	Laws and regulations
FCC	Radio communications equipment carriage exemption processing fee	Communications Act of 1934 as amended by Omnibus Reconciliation Act of 1989, Pub.L. No. 101-39, USC §352(b)(1)-(4); 47 CFR §80.951(e); Safety of Convention, ch. 4, regulation 5(b), 16 U.S.: 14 9700.
	Ship radio station license application fee	Communications Act of 1934, c.652, §351, as amended Budget Reconciliation Act of 1989, Pub.L. N. 10 §3001(a); 47 USC §158(g); 47 CFR §1.1102.
	Temporary waiver of radio inspection application fee	Communications Act of 1934, c.652, §351, as amended Budget Reconciliation Act of 1989, Pub.L. N. 10 §3001(a); 47 USC §158(g); 47 CFR §1.1104.
FMC	ATFI certification of batch filing capability fee	46 CFR §514.21(e); 56 Fed. Reg. 61164, December
	ATFI user manual fee	46 CFR §514.21(b); 56 Fed. Reg. 61164, December
	ATFI user registration fee	46 CFR §514.21(c); 56 Fed. Reg. 61164, December
	COFR for indemnification of passengers for nonperformance of transportation application fee	Pub.L. No. 89-777, §3(a), 80 Stat. 1357, 46JSC §540.1.
	COFR to meet liability incurred for death or injury to passengers application fee	Pub.L. No. 89-777, §2(a), 80 Stat. 1356, 46JSC §540.20.
	Complaint filing fee	Shipping Act Amendments of 1979, Pub.L. No.96-72; 46 USC App. §821; Shipping Act of 1984, Pub §11(a), 98 Stat. 80; 46 USC App. §1710(a); 5 C. 46 CFR §502.301(a).

Agency	Assessment	Laws and regulations
	Conciliation service application fee	46 CFR \$502.404(a).
	Declaratory order application fee	46 CFR \$502.68(a)(3).
	General petition application fee	46 CFR \$502.69(b).
	Informal small claim procedures application fee	Shipping Act of 1984, Pub.L. No. 98-237, §11, 46 CFR \$502.301(c) and \$502.304(b).
	Shortened procedure application fee	46 CFR \$502.182.
	Special docket application fee	Shipping Act of 1984, Pub.L. No. 98-237, §8, USC App. §1707; 46 CFR \$502.92(a)(3)(11).
	Special permission application fee	Shipping Act of 1984, Pub.L. No. 98-237, §8(a) Stat. 74; 46 USC App. §1707(d); 46 CFR \$550.a \$580.15(b).
ICC	Approval of an amendment to a water carrier rate association agreement application fee	Interstate Commerce Act (ICA), ch. 104, §5b, USC §10706(a)(1); 49 CFR §1002.2(f)(23).
	Approval of the purchase, lease, consolidation, merger, or acquisition of control of a water carrier or carriers application fee	ICA, ch. 104, §5(2)(a), 24 Stat. 380; 49 USC §1002.2(f)(21).
	Approval of a transfer of operating or exemption authority application fee	ICA, ch. 104, §312, 24 Stat. 379; 49 USC §1002.2(f)(25).

Agency	Assessment	Laws and regulations
	Approval of a water carrier rate association agreement	ICA, ch. 104, §5b, 24 Stat. 379; 49 USC §10706(a)(1); 49 CFR §1002.2(F)(22).
	Application fee	
	Authority to establish released value rate	ICA, ch. 104, §20(11), 24 Stat. 386; 49 USC §10730(a); 49 CFR §1002.2(F)(72).
	Application fee	
	Informal opinion about a rate	ICA, ch. 104, §3(4), 24 Stat. 380; 49 USC §10701(d); 49 CFR §1002.2(F)(86).
	Joint petition to substitute an applicant in a pending operating rights proceeding	49 CFR §1002.2(F)(15).
	Filing fee	
	Notice or petition to discontinue ferry service	ICA, ch. 104, §13a(2), 24 Stat. 379; 49 USC §10908(a); 49 CFR §1002.2(F)(17).
	Filing fee	
	Petition for declaratory order	49 CFR §1002.2(F)(62).
	Filing fee	
	Petition to interpret or clarify an operating authority	ICA, ch. 104, §203(c), 24 Stat. 379, 49 USC §10921; 49 CFR §1002.2(F)(3) and 1160.64.
	Filing fee	
	Request for minor modifications of an operating authority	ICA, ch. 104, §203(c), 24 Stat. 379; 49 USC §10921; 49 CFR §1002.2(F)(4).
	Filing fee	
	Request for water carrier name change	49 CFR §1002.2(F)(11).
	Filing fee	
	Special docket application fee	49 CFR §1002.2(F)(75).

Agency	Assessment	Laws and regulations
MARAD	Special permission application fee	49 CFR §1002.2(F)(73).
	Tariff filing fee	ICA, ch. 104, §6(7), 24 Stat. 380; 49 USC §1761 §1002.2(F)(74).
	Temporary authority to operate a water carrier application fee	ICA, §210a(b), (c), 24 Stat. 379; 49 USC §1139(a) §1002.2(F)(24).
	Water carrier operating or exemption authority application fee	ICA, ch. 104, §303, 24 Stat. 379; 49 USC §1044; §1002.2(F)(1).
	Water carrier temporary authority application fee	ICA, ch. 104, §210a(a), 24 Stat. 379; 49 USC §101002.2(F)(8).
	Approval as trustee application fee	Shipping Act of 1916, c.451, §9, 39 Stat. 73; 46 CFR §221.33.
	Authority to transfer ownership of ships built with construction subsidies application fee	Merchant Marine Act of 1936, c.858, §501, 49 Stat. 1151; 46 CFR §251.31(b).
	Commitment to execute title XI guarantee application fee	Merchant Marine Act of 1936, c.858, §1103 as added 1938, ch. 600, §46, 52 Stat. 969; 46 USC §123(a) §298.3.
	Foreign transfer of ownership application fee	Shipping Act of 1916, c.451, §9, 39 Stat. 73; 46 CFR §221.7(b) and 221.15 as revised 23470, June 3, 1992.
	Foreign transfer of ownership pursuant to MARAD contracts application fee	Shipping Act of 1916, c.451, §9, 39 Stat. 73; 46 CFR §221.7(b) and 221.15 as revised 23470, June 3, 1992.

Agency	Assessment	Laws and regulations
	Investigation fee	Merchant Marine Act of 1936, c. 858, §1103 as amended 1938, ch. 600, §46, 52 Stat. 969; 46 USC §1274; §298.15.
	Sale of subsidized vessels application fee	46 CFR §206.20.
	Substitution of participants for title XI application fee	Merchant Marine Act of 1936, c. 858, §1103 as amended 1938, ch. 600, §46, 52 Stat. 969; 46 USC §1274
	Trustee's supplemental certification	Shipping Act of 1916, c. 451, §9, 39 Stat. 730; 46 CFR §221.35.
NOAA/NMFS	Allowable octocoral permit application fee	Magnuson Fishery Conservation and Management Act, 94-265, §303, 90 Stat. 351; 16 USC §1853(b)(1) and CFR §638.4(d).
	Atlantic swordfish permit application fee	Magnuson Fishery Conservation and Management Act, 94-265, §303, 90 Stat. 351; 16 USC §1853(b)(1) and CFR §630.4 as revised in 56 Fed. Reg. 65007-617, 1991.
	Bluefin tuna permit application fee	Atlantic Tunas Convention Act, Pub.L. No. 94-138, §387; 16 USC §971, 1853 and 1854; 50 CFR §285 and Fed. Reg. 50063, October 3, 1991.
	Coastal migratory pelagic fish permit application fee	Magnuson Fishery Conservation and Management Act, 94-265, §303, 90 Stat. 351; 16 USC §1853(b)(1) and CFR §642.4.
	Commercial fisheries exemption permit application fee	Marine Mammal Protection Act, Pub.L. No. 92-51, §1042; 16 USC §1383a(b); 50 CFR §229.5(1)

Agency	Assessment	Laws and regulations
	Fisheries Obligation Guarantee Program filing and commitment fee	Merchant Marine Act of 1936, c.858, §1103 as amended, 1938, ch. 600, §46, 52, Stat. 969, as amended, Fisheries Promotion Act, Pub.L. No. 96-561, §, 3291; 46 USC §1271; 50 CFR §255.12(a).
	Fisheries Obligation Guarantee Program refinancing/assumption fee	Merchant Marine Act of 1936, c.858, §1103 as amended, 1938, ch. 600, §46, 52, Stat. 969, as amended, Fisheries Promotion Act, Pub.L. No. 96-561, §, 3291; 46 USC §1271; 50 CFR §255.12(c).
	Fishing Vessel and Gear Damage Compensation Fund application fee	Outer Continental Shelf Lands Act Amendments of 1980, No. 95-372, §402, 92 Stat. 686, as amended by Pub.L. No. 96-561, §, 3291; 46 USC §1841; 50 CFR §.212, §2, 96 Stat. 143; 43 USC §1841; 50 CFR §.
	Foreign fishing permit application fee	Magnuson Fishery Conservation and Management Act, 94-265, §204, 90 Stat. 351; 16 USC §1824(b)(15)
	Reef fish permit application fee	Magnuson Fishery Conservation and Management Act, 94-265, §303, 90 Stat. 351; 16 USC §1853(b)(1) CFR §641.4(c).
	Snapper-grouper permit application fee	Magnuson Fishery Conservation and Management Act, 94-265, §303, 90 Stat. 351; 16 USC §1853(b)(1) CFR §646.4 as revised in 57 Fed. Reg. 7886-78
	Spiny lobster permit application fee	Magnuson Fishery Conservation and Management Act, 94-265, §303, 90 Stat. 351; 16 USC §1853(b)(1) CFR §640.4.
	Vessel certificate of inclusion application fee	Marine Mammal Protection Act of 1972, Pub.L. 92-500, §1334, 90 Stat. 2613; 16 USC §1374(a); 50 CFR §216.2)
	Wreckfish permit application fee	Magnuson Fishery Conservation and Management Act, 94-265, §303, 90 Stat. 351; 16 USC §1853(b)(1) CFR §646.4 as revised in 57 Fed. Reg. 7886-78

Agency	Assessment		Transit booking fee
	Laws and regulations		22 USC §3811; 35 CFR §103.8(e); PCC Tariff, p. 1-2(a), Item #103.0.

Table 6.6: Laws and Regulations Governing Assessments for Physical Services

Agency	Assessment	Laws and Regulations
APHIS	Agricultural Quarantine and Inspection User Fee for commercial vessels	Food, Agriculture, Conservation, and Trade Act of 15 No. 101-624, §2508-2509, 104 Stat. 4071 as amended by Budget Reconciliation Act of 1990, Pub.L. No. 101-5C §1203(a); 21 USC §136-136a; 7 CFR §354.3.
	Export Health Certificate Endorsement for Animals	Food, Agriculture, Conservation and Trade Act of 199F No. 101-624, §2509, 104 Stat. 4071; 21 USC §136-136a §130 as revised in 57 Fed. Reg. 755, January 9, 1992
	Phytosanitary Certificate for Plants and Plant Products	Food, Agriculture, Conservation, and Trade Act of 15 No. 101-624, §2508-2509, 104 Stat. 4071 as amended by Budget Reconciliation Act of 1990, Pub.L. No. 101-5C §1203(a); 21 USC §136-136a; 7 CFR §354.3(g) as revised Fed. Reg. 755, January 9, 1992.
Coast Guard	Reimbursement of travel and subsistence costs for overseas vessel inspections	Pub.L. No. 98-89, 97 Stat. 517; 46 USC §3317(b).
Customs Service	Air/sea passenger fee	Consolidated Omnibus Budget Reconciliation Act of 15 No. 99-272, §13031, 100 Stat. 308; 19 USC §58c(a)(5) §24.22(g).
	Barge/bulk carrier fee	Tax Reform Act of 1986, Pub.L. No. 99-514, §1893(a) 2927; 19 USC §58c(a)(8).
	Commercial vessel fee	Consolidated Omnibus Budget Reconciliation Act of 15 No. 99-272, §13031, 100 Stat. 308; 19 USC §58c(a)(1) §24.22(b).

Agency	Assessment	Laws and Regulations
FCC	Great Lakes Radio Agreement Inspection fee	Communications Act of 1934 as amended by Omnibus Budget Reconciliation Act of 1989, Pub.L. No. 101-239, §30(a) Stat. 2124; 47 USC §351, 352 and 382; 47 CFR §1.110 §1
	Oceangoing vessels radio inspection fee	Communications Act of 1934 as amended by Omnibus Budget Reconciliation Act of 1989, Pub.L. No. 101-239, §30(a) Stat. 2124; 47 USC §351, 352 and 381; 47 CFR §1.110 §1 and §80.851.
	Safety Convention Radio inspection fee	Communications Act of 1934 as amended by Omnibus Budget Reconciliation Act of 1989, Pub.L. No. 101-239, §30(a) USC §351 and 352; 47 CFR §1.1103; Safety of Life Atsea Convention, ch. 4, regulation 3, 16 U.S.T. 185, T.I.S 9700.
	Small passenger vessel radio inspection fee	Communications Act of 1934 as amended by Omnibus Budget Reconciliation Act of 1989, Pub.L. No. 101-239, §30(a) Stat. 2124; 47 USC §381, 382, and 385; 47 CFR §1.11; §80.901.
FGIS	Stowage examination fee	U.S. Grain Standards Act, c.313, Pt. B, §5, 39 Stat.48 §77; Agricultural Marketing Act, c.966, §203, 60 St. USC §1622; 7 CFR §800.71, .75 and .76.
NOAA/NMFS	Foreign fishing observer fee	Magnuson Fishery Conservation and Management Act, P.L. 94-265, §204, 90 Stat. 342; 16 USC §1824(b)(1); 16 USC §1821(i); 50 CFR §611.22(d)
PCC	Docking/undocking tug services	Panama Canal Treaty, September 17, 1977, United States- Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as amended Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, 10 Stat. 489; PCC Tariff, p.1-11, Item #108.01.

Agency	Assessment	Laws and Regulations
	Extraordinary tug services	Panama Canal Treaty, September 17, 1977, United States Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, 0 Stat. 489; PCC Tariff, p.1-11, Item #108.01(3).
	General tug services	Panama Canal Treaty, September 17, 1977, United States Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, 0 Stat. 489; PCC Tariff, p.1-13, Item #108.30-31.
	Handling lines for docking after transit	Panama Canal Treaty, September 17, 1977, United States Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, 0 Stat. 489; PCC Tariff, p.1-17, Item #114.
	Handling tug lines	Panama Canal Treaty, September 17, 1977, United States Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, 0 Stat. 489; PCC Tariff, p.1-16, Item #114.
	Handling vessel lines	Panama Canal Treaty, September 17, 1977, United States Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, 0 Stat. 489; PCC Tariff, p.1-15, Item #114.
	Launch services fee - Dredging Division	Panama Canal Treaty, September 17, 1977, United States Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, 0 Stat. 489; PCC Tariff, p.1-14b, Item #111.0.
	Launch services - Marine Bureau	Panama Canal Treaty, September 17, 1977, United States Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, 0 Stat. 489; PCC Tariff, p.1-14, Item #110.0.

Agency	Assessment	Laws and Regulations
	Offshore pilotage	Panama Canal Treaty, September 17, 1977, United States-Panama, Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, §1101, 93 Stat. 489; PCC Tariff, p.1-8, Item #106.31; 35 CFR §105.
	Pilotage fee at the Gamboa mooring	Panama Canal Treaty, September 17, 1977, United States-Panama, Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, §1101, 93 Stat. 489; PCC Tariff, p.1-8, Item #106.34; 35 CFR §105.
	Pilotage fee during dock trial	Panama Canal Treaty, September 17, 1977, United States-Panama, Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, §1101, 93 Stat. 489; PCC Tariff, p.1-8, Item #106.33; 35 CFR §105.
	Port pilotage fee	Panama Canal Treaty, September 17, 1977, United States-Panama, Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, §1101, 93 Stat. 489; PCC Tariff, p.1-6, Item #106.10(4); 35 CFR §105.
	Sea tug services	Panama Canal Treaty, September 17, 1977, United States-Panama, Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, §1101, 93 Stat. 489; PCC Tariff, p.1-13, Item #108.40.
	Special admeasurement services	Panama Canal Treaty, September 17, 1977, United States-Panama, Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, §1101, 93 Stat. 489; PCC Tariff, p.1-4, Item #105.
	Standard tug services	Panama Canal Treaty, September 17, 1977, United States-Panama, Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, §1101, 93 Stat. 489; PCC Tariff, p.1-10, Item #108.01(2).

Agency	Assessment	Laws and Regulations
	Tolls for transit	Panama Canal Treaty, September 17, 1977, United States Art. III, para. 2d, T.I.A.S. No. 10030, at 51 as implemented by Panama Canal Treaty Act of 1979, Pub.L. No. 96-70, 0 1602, 93 Stat. 489 as amended by Panama Canal Revolving Act, Pub.L. No. 100-203, §5247; 22 USC §3791-3792; p.1-3, Item #104.
SLSDC	St. Lawrence Seaway Tariff of Tolls	Pub.L. No. 358, May 13, 1954, c.201, §12, 68 Stat. §988; Water Resources Development Act of 1986, Pub.L. No. 99-662, §805, 100 Stat. 4272; 33 USC §988a; 33 CFR §40.

Table 6.7: Laws and Regulations Governing Assessments for Taxes

Agency	Assessment	Laws and Regulations
Customs Service	Vessel Tonnage Tax	46 USC §121; 19 CFR §4.20.
IRS	Inland Waterways Fuel Tax	Internal Revenue Code of 1986, §4042; 26 USC §4042; Inland Waterways Revenue Act of 1978, Pub.L. No. 95-502, §202(a)(3), 92 Stat. 1696; Superfund Revenue Act of 1986, Pub.L. No. 99-499, §521(a)(3), 100 Stat. 499, §521(a)(3), 100 Stat. 1777; Harbor Maintenance Revenue Act of 1986, Pub.L. No. 99-662, §1404(a), 100 Stat. 4270.
	LUST Tax	Internal Revenue Code of 1986, §4042; 26 USC §4042; Superfund Revenue Act of 1986, Pub.L. No. 99-499, §521(a)(3), 100 Stat. 1777; Technical and Miscellaneous Revenue Act of 1986, Pub.L. No. 100-647, §2002, 102 Stat. 3597; Omnibus Budget Reconciliation Act of 1990, Pub.L. No. 101-508, §11215, 104 Stat. 1388-456.
	Ship Passengers International Departure Tax	Omnibus Budget Reconciliation Act of 1989, Pub.L. No. 101-239, §7504(a), 103 Stat. 2362; 26 USC §4471-4472; 26 CFR §43.
	Tax on Petroleum: Hazardous Substance Superfund Tax	Hazardous Substance Response Revenue Act, Pub.L. No. 96-510, §211(a), 94 Stat. 2797; Superfund Revenue Act of 1986, Pub.L. No. 99-499, §511 and 512, 100 Stat. 1760; 26 USC §4611-4612.
	Tax on Petroleum: Oil Spill Liability Tax	Omnibus Budget Reconciliation Act of 1986, Pub.L. No. 99-509, §8032(a), 100 Stat. 1957; 26 USC §4611-4612.

Table 6.8: Laws and Regulations Governing Assessments for Miscellaneous Services

Agency	Assessment	Laws and regulations
Customs Service	Customs duties	Tariff Act of 1930, c.497, 46 Stat. 590; 19 USC §1202; Omnibus Trade and Competitiveness Act of 1988, Pub.L. No. 100-418, §1204, 102 Stat. 1148; 19 CFR §148.33-39.
	Harbor Maintenance Fee	Water Resources Development Act of 1986, Pub.L. No. 99-662, §1402(a), 100 Stat. 4266; Omnibus Budget Reconciliation Act of 1990, Pub.L. No. 101-508, §11214(a), 104 Stat. 1388-436; 26 USC §4461-4462; 19 CFR §24.24.
	Tariff for foreign repairs to U.S. vessels	Tariff Act of 1930, ch.497, §466, 46 Stat. 719; 19 USC §1466; 19 CFR §4.14.
MARAD	Annual guarantee fee for title XI	Merchant Marine Act of 1936, c.858, §1103 as added June 23, 1938, ch. 600, §46, 52, Stat. 96; 47 USC §1274(e); 46 CFR §298.36.
NOAA/NMFS	Fisheries Obligation Guarantee Program Guarantee fee	Merchant Marine Act of 1936, c.858, §1103 as added June 23, 1938, ch. 600, §46, 52, Stat. 969, as amended by American Fisheries Promotion Act, Pub.L. No. 96-561, §220, 94 Stat. 3291; 46 USC §1271; 50 CFR §255.12(b).
	Fishing Vessel and Gear Damage Compensation Fund approval fee	Outer Continental Shelf Lands Act Amendments of 1978, Pub.L. No. 95-372, §402, 92 Stat. 686, as amended by Pub.L. No. 97-212, §2, 96 Stat. 143; 43 USC §1841; 50 CFR §296.5.
	Foreign fishing poundage fee	Magnuson Fishery Conservation and Management Act, Pub.L. No. 94-265, §104, 90 Stat. 342; 16 USC §1824(b)(1); 50 CFR §611.22(b)(1).

SECTION 7

PROPOSED ASSESSMENTS

Only the Coast Guard and FMC have proposed new assessments, all of which are specific to the maritime industry. Projected revenue from their 30 proposed assessments ranges from over \$25 million in fiscal year 1993 to almost \$40 million in fiscal year 1997. One assessment, the Coast Guard's commercial vessel examination/inspection, comprises over half of these estimated collections--over \$16 million in fiscal year 1993 and over \$22 million in fiscal year 1997. Tables 7.1 through 7.9 provide information on these agencies and assessments.

Table 7.1: Agencies and Proposed Assessment Activities

Agency	Proposed assessment	Description ¹
Coast Guard	COFR for Water Pollution application and issuance fee	For processing and issuing a COFR. The COFR serves as evidence that operators of vessels are financially able to meet potential liabilities resulting from the discharge or substantial threat of discharge of oil or hazardous substances. ^b
	Commercial vessel inspection or examination fee	For vessel inspection and examination services provided by the Coast Guard on a periodic basis and for the issuance of Certificates of Inspection and Compliance.
	Documentation of vessel fees, fees for recording instruments, and application fees ^c	For vessel documentation activities and other services provided by the Coast Guard including initial documentation or endorsements of vessels, filing, recording, certification, and application processing activities. ^d
	Equipment Approval fee	As of 6/30/92, the Coast Guard had not yet published a Notice of Proposed Rulemaking for this assessment.
	Merchant marine licensing, certificates of registry, and merchant mariner documentation fees	For evaluation, issuance, and in some instances, examination activities associated with merchant marine licensing, certificates of registry, and merchant mariner documentation. ^e
	Merchant mariner document renewal fee	As of 6/30/92, the Coast Guard had not yet published a Notice of Proposed Rulemaking for this assessment.
	New Construction and Plan Review fee	As of 6/30/92, the Coast Guard has not yet published a Notice of Proposed Rulemaking for this assessment.
FMC	ATFI data base tapes fee	For providing daily, weekly, or monthly tariff updates on magnetic tape.
	ATFI remote retrieval fee	For allowing access to the ATFI system using telecommunications links, a modem, and a terminal to retrieve tariff matter which has been filed in the ATFI data base.

*All assessments would be specific to the maritime industry.

The COFR for Water Pollution would apply to vessels over 300 gross tons using any port or place in the navigable waters of the U.S., or an offshore facility subject to the jurisdiction of the U.S. It includes vessels of any size, primarily tankers or tank barges, that use the waters of the exclusive economic zone or transship oil destined for a place subject to U.S. jurisdiction. This proposed COFR application would replace the three existing COFR fees: the COFR application and issuance fees under the amendments to the Continental Shelf Lands Act, the Federal Water Pollution Control Act, and the Trans-Alaska Pipeline Act.

GAO combined 15 proposed assessments for various documentation, filing, recording, certification and services provided by the Coast Guard for commercial and recreational vessels. Twelve of the 15 proposals have not been previously levied. The remaining three are currently levied only on recreational vessels. Reg. 21546-21552, dated 5/20/92, would revise the three assessments to reflect current costs of providing services. The same proposal would revise five existing Coast Guard assessments to reflect the current costs of providing services.

Vessels that are excluded from documentation requirements are vessels less than five net tons, vessels in U.S. navigable waters, vessels not wholly owned by a U.S. citizen, and non-self-propelled vessels on inland waters, on the rivers or inland lakes, or on the internal waters or canals of a harbor, on the rivers or inland lakes, or on the internal waters or canals of a harbor.

The merchant marine licensing, certificates of registry, and merchant mariner documentation fees include assessments that would be levied for services provided for the issuance of licenses, such as radiotelegraph certificates of registry for purser, medical doctors, and professional nurses; and for merchant mariner documents.

Table 7.2: Payor and Vessel, Commerce, and Flag Type of Proposed Assessments by Category

Agency	Assessment	Payor	Vessel type	Commerce type	Flag type
ADMINISTRATIVE PROCESSING & ASSOCIATED SERVICES					
Coast Guard	COFR for Water Pollution application and issuance fee	Operator	Passenger and nonpassenger over 300 gross tons ^a	Domestic and International	U.S. or foreign
Coast Guard	Documentation of vessel fees, fees for recording instruments, and application fees	Owner or operator	Passenger and nonpassenger	Domestic and International	U.S.
	Merchant marine licensing, certificates of registry, and merchant mariner documentation fees	Applicant seeking, certificate of registry, or merchant mariner document			b
	Merchant mariner document renewal fee	This information was not available as of 6/30/92 because the Coast Guard has not yet published a Notice of Proposed Rulemaking for this assessment.			
	PHYSICAL SERVICES				
Coast Guard	Commercial vessel inspection or examination fee	Owner	Passenger and nonpassenger	Domestic and International	U.S. and foreign

For vessels of any size that use the waters of the exclusive economic zone to transship oil destined for a place subject to U.S. jurisdiction, the COFR requirements would apply only to certain nonpassenger vessels, primarily tankers or tank barges.

The merchant marine licensing, certificates of registry, and merchant mariner documentation fees are levied on personnel or individuals that wish to obtain a license, certificate of registry, or merchant mariner documents. The vessel type, commerce type, and flag type categories would not apply to these fees.

MISCELLANEOUS SERVICES							
Agency	Assessment	Payor	Vessel type	Commerce type	Flag type	Equipment Approval fee	This information was not available as of 6/30/92 because the Coast Guard had not yet published a Notice of Proposed Rulemaking for this assessment.
						New Construction and Plan Review fee	This information was not available as of 6/30/92 because the Coast Guard has not yet published a Notice of Proposed Rulemaking for this assessment.
FMC	ATFI data base tapes	Owner or operator, NVOCC, importer, exporter, or other interested party	Nonpassenger	Domestic and international	U.S. and foreign	ATFI remote retrieval fee	Owner or operator, NVOCC, importer, exporter, or other interested party
		Owner or operator, NVOCC, importer, exporter, or other interested party	Nonpassenger	Domestic and international	U.S. and foreign		
		Owner or operator, NVOCC, importer, exporter, or other interested party	Nonpassenger	Domestic and international	U.S. and foreign		
		Owner or operator, NVOCC, importer, exporter, or other interested party	Nonpassenger	Domestic and international	U.S. and foreign		

Table 7.3: Agencies that Levy, Collect, and Use Proposed Assessments

ADMINISTRATIVE PROCESSING AND ASSOCIATED SERVICES			
Assessment	Levied	Collected	Used
COFR for Water Pollution application and issuance fee	Coast Guard	Coast Guard	Treasury
Documentation of vessel fees, fees for recording instruments, and application fees	Coast Guard	Coast Guard	Treasury
Merchant mariner licensing, certificates of registry, and merchant mariner documentation fees	Coast Guard	Coast Guard	Treasury
Merchant mariner document renewal fee	This information was not available as of 6/30/92 because the Coast Guard had not yet published a Notice of Proposed Rulemaking for this assessment.		
PHYSICAL SERVICES			
Commercial vessel inspection or examination fee	Coast Guard	Coast Guard	Treasury
Equipment Approval fee	This information was not available as of 6/30/92 because the Coast Guard had not yet published a Notice of Proposed Rulemaking for this assessment.		
New Construction and Plan Review fee	This information was not available as of 6/30/92 because the Coast Guard had not yet published a Notice of Proposed Rulemaking for this assessment.		

Assessment	Levied	Collected	Used
MISCELLANEOUS SERVICES			
ATFI database tapes fee	FMC	FMC	Treasury
ATFI remote retrieval fee	FMC	FMC	Treasury

Table 7.4: Proposed Assessment Amounts and Methods Used to Calculate Proposed Assessments

Agency	Proposed assessment	Formula	Frequency
ADMINISTRATIVE PROCESSING AND ASSOCIATED SERVICES	COFR for Water Pollution application and issuance fee	\$150 per initial application, and \$80 per initial certificate issuance, and per renewal	Each initial application Each certificate issuance; certificates must be renewed every 3 years
	Documentation of vessel fees, fees for recording instruments, and application fees	Fee rates would differ with the type of document or service requested	Each request for document or service
	Merchant marine licensing, certificates of registry, and merchant mariner documentation fees Merchant mariner document renewal fee	A separate fee amount would be paid for each service provided: evaluation, examination, and issuance activities. The fee amount would differ according to the license or document sought by the applicant	Prior to receiving the service ^a
PHYSICAL SERVICES	This information was not available as of 6/30/92; a Guard had not yet published a Notice of Proposed assessment.		

Agency	Proposed assessment	Formula	Frequency	Limitations
Coast Guard	Commercial vessel inspection or examination fee	Flat-fee rates would differ according to type of vessel; an additional fee of \$4,586 would be charged for inspections of U.S. vessels outside the U.S. and its territories to cover the costs of inspector's time while traveling	Annually	\$500 cap on the annual inspection fee for non-self-propelled tank barges
	Equipment Approval fee	This information was not available as of 6/30/92 because the Coast Guard had not yet published a Notice of Proposed Rulemaking for this assessment.		
	New Construction and Plan Review fee	This information was not available as of 6/30/92 because the Coast Guard had not yet published a Notice of Proposed Rulemaking for this assessment.		
MISCELLANEOUS SERVICES				
FMC	ATFI data base tapes fee	\$300 for initial set of full data base tapes; \$25 for each daily update; \$50 for each weekly update; \$100 for each monthly update; \$25 for each miscellaneous tape	Each purchase	None
	ATFI remote retrieval fee	\$.50 per minute of connect time ^b	Each retrieval	None

All licenses must be renewed every 5 years. Each renewal of a license or endorsement would require limited or partial evaluation fee (\$45), most would require an examination fee (\$55), and all would require an issuance fee (\$35).
 Public Law 102-582, passed November 2, 1992, decreased the ATFI remote retrieval fee from \$.50 to \$.46 per minute.

Table 7.6: Estimated Amounts to Be Collected by Assessment for Fiscal Years 1993 Through 1997

Dollars in thousands

Agency	Assessment	Fiscal year 1993	Fiscal year 1994	Fiscal year 1995	Fiscal year 1996	Fiscal year 1997
ADMINISTRATIVE PROCESSING & ASSOCIATED SERVICES						
Coast Guard	COFR for Water Pollution application and issuance fee	\$ 500 ^a	\$ 750 ^a	\$ 1,000 ^a	\$ 1,000 ^a	\$ 1,000 ^a
	Merchant marine licensing, certificates of registry, and merchant mariner documentation fees	6,000	6,280	6,580	6,880	7,120
	Documentation of vessel fees, fees for recording instruments, and application fees	2,000 ^b	4,000 ^b	4,190 ^b	4,380 ^b	4,530 ^b
	Merchant mariner document renewal fee	0	600	630	660	680
PHYSICAL SERVICES						
Coast Guard	Commercial vessel inspection or examination fee	16,600	20,000	20,940	21,880	22,650
	Equipment Approval fee	400	800	840	880	910
	New Construction and Plan Review fee	0	3,000	3,140	3,280	3,390

Agency	Assessment	Fiscal year 1993	Fiscal year 1994	Fiscal year 1995	Fiscal year 1996	Fiscal year 1997
MISCELLANEOUS SERVICES						
PMC	ATFI data base tapes fee	71	136	c	c	c
	ATFI remote retrieval fee	88	244	c	c	c
TOTAL		\$25,659	\$35,810	\$37,320	\$38,960	\$40,280

The amounts to be collected for the COFR for Water Pollution application and issuance fee include amounts to be collected from both commercial and recreational vessels.

The proposed documentation of vessel fees, fees for recording instruments, and application fees would be specific to the maritime industry and would be levied on both commercial and recreational vessel owners or operators. The figures would represent estimated fee collections from commercial vessels only.

The amounts to be collected for the ATFI data base tapes fee or ATFI remote retrieval fee are not available for fiscal years 1995, 1996, and 1997.

Table 7.7: Intended Purpose of Proposed Assessments: Generate Revenue for Treasury

Dollars in thousands

Agency	Assessment	Fiscal year 1993	Fiscal year 1994	Fiscal year 1995	Fiscal year 1996	Fiscal year 1997
ADMINISTRATIVE PROCESSING & ASSOCIATED SERVICES						
Coast Guard	COFR for Water Pollution application and issuance	\$ 500 ^a	\$ 750 ^a	\$ 1,000 ^a	\$ 1,000 ^a	\$ 1,000 ^a
	Documentation of vessel fees, fees for recording of instruments, and application fees	2,000 ^b	4,000 ^b	4,190 ^b	4,380 ^b	4,530 ^b
	Merchant marine licensing, certificates of registry, and merchant mariner documentation fees	6,000	6,280	6,580	6,880	7,120
	Merchant mariner document renewal fee	0	600	630	660	680
	PHYSICAL SERVICES					
Coast Guard	Commercial vessel inspection or examination fee	16,600	20,000	20,940	21,880	22,650
	Equipment Approval fee	400	800	840	880	910
	New Construction and Plan Review fee	0	3,000	3,140	3,280	3,390
MISCELLANEOUS SERVICES						

The amounts to be collected for the COFR for Water Pollution application and issuance fee include amounts to be collected from both commercial and recreational vessels.

The proposed documentation of vessel fees, fees for recording instruments, and application fees would be specific to the maritime industry, and would be levied on both commercial and recreational vessel owners or operators. The figures would represent estimated collections for these fees from commercial vessels only.

The amounts to be collected for the ATFI database tapes fee or ATFI remote retrieval fee are not available for fiscal years 1995, 1996, and 1997.

Agency	Assessment	Fiscal year 1993	Fiscal year 1994	Fiscal year 1995	Fiscal year 1996	Fiscal year 1997
FMC	ATFI data base tapes fee	71	136	°	°	°
	ATFI remote retrieval fee	88	244	°	°	°
TOTAL		\$25,659	\$35,810	\$37,320	\$38,960	\$40,280

Table 7.8: Exemptions From Proposed Assessments

Agency	Assessment	Type of vessel	Travel route	Type of cargo	Other
Coast Guard	GOFR for Water Pollution application and issuance fee	Public vessels; vessels which are 300 gross tons or less	None	Non-self-propelled barges which do not carry oil as cargo or fuel or hazardous substances as cargo	None
FMC	ATFI remote retrieval fee	None	None	None	Government agencies

Note: If an assessment is not listed on this table, the assessment has no exemptions.

Table 7.9: Laws and Regulations for Proposed Assessments

Agency	Proposed assessment	Laws and regulations
ADMINISTRATIVE PROCESSING & ASSOCIATED SERVICES		
Coast Guard	COFR for Water Pollution application and issuance fee	Oil Pollution Act of 1990, Pub.L. No. 101-380, §1016(f), 104 Stat. 504; 33 USC §2716; 33 CFR §130-132, 137 as proposed in 56 Fed. Reg. 49006, September 26, 1991.
	Documentation of vessel fees, fees for recording of instruments, and application fees	Omnibus Budget Reconciliation Act of 1990, Pub.L. No. 101-508, §10401(a), 104 Stat. 1388-397; 46 USC §2110; 46 CFR §67 as proposed in 57 Fed. Reg. 21546, May 20, 1992.
	Merchant marine licensing, certificates of registry, and merchant mariner documentation fees	Omnibus Budget Reconciliation Act, Pub.L. No. 101-508, §10401(a), 104 Stat. 1388-397; 46 USC §2110; 46 CFR §10 as proposed in 56 Fed. Reg. 28448, June 20, 1991.
	Merchant mariner document renewal fee	As of 6/30/92, the Coast Guard has not yet published a Notice of Proposed Rulemaking for this assessment.
PHYSICAL SERVICES		
Coast Guard	Commercial vessel inspection or examination fee	Omnibus Budget Reconciliation Act of 1990, Pub.L. No. 101-508, §10401(a), 104 Stat. 1388-397; 46 USC §2110; 46 CFR §2 as proposed in 56 Fed. Reg. 65786, December 18, 1991.
	Equipment Approval Fee	As of 6/30/92, the Coast Guard has not yet published a Notice of Proposed Rulemaking for this assessment.

Agency	Proposed assessment	Laws and regulations
	New Construction and Plan Review fee	As of 6/30/92, the Coast Guard has not yet published a Notice of Proposed Rulemaking for this assessment.
MISCELLANEOUS SERVICES		
FMC	ATFI data base tapes Fee	46 CFR §514.21 as proposed in 56 Fed. Reg. 46044, September 9, 1991.
	ATFI remote retrieval fee	46 CFR §514.21 as proposed in 56 Fed. Reg. 46044, September 9, 1991.

OBJECTIVES, SCOPE, AND METHODOLOGY

On January 8, 1992, the Chairman and Ranking Minority Member, House Committee on Merchant Marine and Fisheries, and its Subcommittees on Merchant Marine and on Coast Guard and Navigation and Representative H. James Saxton asked us to provide information on assessments levied on the commercial maritime industry. The Committee and Subcommittees specifically asked that we provide information on (1) which federal agencies levy assessments and for what activities, (2) how many and what types of assessments they levy, (3) who pays the assessments, (4) which agencies collect and use the assessments, (5) how much is collected, and (6) what purposes the assessments serve. They also requested information on exemptions to assessments, laws, and regulations governing these assessments, and proposed assessments.

We developed and distributed a questionnaire to 87 federal departments and/or agencies requesting information on assessments levied on the maritime industry. We identified these agencies from among the roughly 300 agencies listed in the U.S. Government Manual and the Federal Yellow Book and that we believed had the potential to levy assessments on the maritime industry. We confirmed the adequacy of this list with the staff of the Committee and Subcommittees, officials from various agencies, and representatives of the maritime industry.

With assistance from officials at several federal agencies, such as the Customs Service, and from industry representatives, we defined the commercial maritime industry to include vessel owners, operators, importers, exporters, and others involved in moving commodities, including passengers, by vessels engaged in domestic or international commerce. We defined assessments to include fees, taxes, and other charges levied by the federal government.

We agreed to include only federal agencies that levy at least one assessment specific to the maritime industry. We considered an assessment to be specific if (1) the assessment is levied only on vessels and not on other modes of transportation, (2) a different dollar amount is charged for vessels than for other modes of transportation, (3) the service is different, or (4) the service and assessments are mandatory only for vessels. For example, the amount of APHIS Quarantine and Inspection User Fees for commercial vessels is considered specific to the maritime industry for purposes of this review, because, even though the fee is levied on other modes of transportation, a different dollar amount is charged for vessels. Once we identified the 12 agencies with at least one assessment specific to the maritime industry, we collected information on any other assessment whether specific or not.

We agreed to exclude, for this review, agencies that do not levy at least one assessment specific to the maritime industry, assessments levied on recreational vessels, and assessments levied by other countries, state and local municipalities, and port authorities. We also agreed to exclude indirect assessments, such as fines, penalties, and insurance premiums. Finally, we excluded incidental fees, such as photocopying.

We pretested the questionnaire with two agencies and one industry group and incorporated changes as appropriate. All 87 agencies responded to the questionnaire. We extensively confirmed and expanded on the information provided by the 12 agencies that reported levying at least one assessment specific to the maritime industry by interviewing agency officials and industry representatives, analyzing existing laws and regulations, and examining agency records. If respondents reported that they did not levy any assessments on the maritime industry, we did not follow up further to confirm their response.

We conducted our work in the Washington, D.C., area headquarters of the Animal Plant Health Inspection Service and the Federal Grain Inspection Service, Department of Agriculture; National Oceanic and Atmospheric Administration/National Marine Fisheries Service, Department of Commerce; Coast Guard, Maritime Administration, and Saint Lawrence Seaway Development Corporation, Department of Transportation; Customs Service and Internal Revenue Service, Department of the Treasury; Federal Communications Commission; Federal Maritime Commission; Interstate Commerce Commission; and Panama Canal Commission. We also conducted work at the Army Corps of Engineers regarding use of the revenue generated from the Harbor Maintenance Fee and the Inland Waterways Fuel Tax. We also met with Office of Management and Budget officials to discuss how information on user fees is maintained and reported.

To cross-check and confirm information reported by these 12 agencies, we met with numerous industry representatives in Alexandria, Virginia, and New Orleans, Louisiana. Industry groups included the American Association of Port Authorities, the American Waterways Operators, U.S. Great Lakes Shipping Association, National Association of Maritime Organizations, North American Export Grain Association Incorporated, and the New Orleans Steamship Association.

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