before the Revenue Court for the jurisdiction in which the offense is alleged to have been committed.

§ 673. *Regulations.*—The Secretary of the Treasury shall promulgate regulations, in accordance with the provisions of section 36 of the Executive Law, for the more effective enforcement of this Chapter.

§ 674. *Use of proceeds.*—All revenues collected under the provisions of this Chapter shall be held in a special account, to be known as the "Local Air Travel Tax Account," and shall be used and expended exclusively for the construction and maintenance of airfields in Liberia.

## TITLE 35. REVENUE AND FINANCE LAW

### Chapter 31. Administration: General

§ 801. *Collectors of Customs.*

3. *Sub-Collectors.* Sub-Collectors shall be in charge of sub-ports, including airports, and shall exercise the powers and perform the duties of Collectors at such sub-ports; but they shall be subject to the general supervision of the Collectors of the ports to which the sub-ports are attached, and shall render reports and accounts to them.

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§ 804. *Tally Officers.*

1. *Duties.* The duties of a Tally Officer shall be as follows:

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(d) To superintend loading and unloading cargo to or from aircraft when so required.

### Chapter 32. Port Regulations

§ 853. *Definition of port.*—Every port of entry is also a port of delivery. When used in this Chapter, "port" and "port of entry" shall mean seaport of entry and delivery unless the content shall require a different interpretation; provided, however, that the Customs Law shall be applicable to airports of entry as provided in section 1031.

§ 854. *Extent of ports of entry.*—Except as otherwise provided in section 920(a), permanent ports of entry in municipal districts, cities, and commonwealth districts shall be limited to the corporate boundaries of such municipalities; all other seaports of entry shall in no case extend more than two miles toward the interior from the harbor; provided, however, that the President is authorized to extend the limits of any existing port of entry to include any airport of entry established under the provisions of section 1030 below.

### Chapter 34. Head Tax

§ 990. *Tax to be levied on persons leaving Liberia: exceptions.*—Every citizen or resident alient sixteen years of age or older who leaves the Republic of Liberia shall pay a head tax of four dollars prior to his departure. The tax shall be paid to the Collector of Customs at the port of departure, who shall issue his official receipt therefor. This tax shall not apply to (a) Liberians employed as seamen or seagoing laborers on vessels engaged in foreign trade, who shall be subject to the provisions of section 992 below; and (b) persons who cross