

(6) **PER DIEM OF CERTAIN ALIENS.**—No deduction or withholding under subsection (a) shall be required in the case of amounts of per diem for subsistence paid by the United States Government (directly or by contract) to any nonresident alien individual who is engaged in any program of training in the United States under the Mutual Security Act of 1954, as amended.

(d) **ALIEN RESIDENT OF PUERTO RICO.**—For purposes of this section, the term “nonresident alien individual” includes an alien resident of Puerto Rico.

SEC. 1442. WITHHOLDING OF TAX ON FOREIGN CORPORATIONS.

In the case of foreign corporations subject to taxation under this subtitle [not engaged in trade or business within the United States], there shall be deducted and withheld at the source in the same manner and on the same items of income as is provided in section 1441 or section 1451 a tax equal to 30 percent thereof; except that, in the case of interest described in section 1451 (relating to tax-free covenant bonds), the deduction and withholding shall be at the rate specified therein. *For purposes of the preceding sentence, the reference in section 1441(c)(1) to section 871(b)(1) shall be treated as referring to section 882(a).*

Subchapter C—Application of Withholding Provisions

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SEC. 1461. [RETURN AND PAYMENT OF] LIABILITY FOR WITHHELD TAX.

Every person required to deduct and withhold any tax under this chapter [shall, on or before March 15 of each year, make return thereof and pay the tax to the officer designated in section 6151. Every such person] is hereby made liable for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter.

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