

EXTENSION OF TIME FOR FILING CERTAIN REQUESTS UNDER TARIFF SCHEDULES TECHNICAL AMEND- MENTS ACT

JUNE 26, 1967.—Ordered to be printed

Mr. SMATHERS, from the Committee on Finance, submitted
the following

R E P O R T

[To accompany H.R. 4880]

The Committee on Finance, to which was referred the bill (H.R. 4880), having considered the same, reports favorably thereon with an amendment and recommends that the bill as amended do pass.

PURPOSE OF HOUSE BILL

H.R. 4880, as passed by the House, extends until the close of June 30, 1967, the time in which importers may request reclassification of imports under certain lower tariff-rate provisions provided by the Tariff Schedules Technical Amendments Act of 1965, and obtain refund of the tariff involved.

SUMMARY OF COMMITTEE AMENDMENT

The Committee on Finance amended the House bill in two respects:
Tariff refund claims.—The first committee amendment extends until September 30, 1967, the period during which claims for reliquidation of entries of imported merchandise may be filed with the collector of customs. Under the House bill, such claims must be submitted no later than June 30, 1967.

GENERAL STATEMENT

The Tariff Schedules Technical Amendments Act of 1965 (Public Law 89-241), approved October 7, 1965, provided for the restoration of the lower rates of duty with respect to certain articles covered by tariff descriptions in the tariff schedules. Section 2(b) of that act provided that these changes in rates would be retroactive to August 30,

1963, if such articles were entered, or withdrawn from warehouse, for consumption after that date and if the importer would file with the appropriate customs officer a request for such changed tariff treatment within 120 days after the act was approved by the President. The last date for applying for this treatment was February 4, 1966.

The Committee on Finance understands that numerous importers have complained to the Committee on Ways and Means of the House of Representatives that the 120-day period provided by the Tariff Schedules Technical Amendments Act did not provide sufficient time for them to process all their entries and make timely refund claims with respect to those instances where lower tariffs were involved. The Treasury Department advises that it anticipates no unusual administrative problems under this legislation and has no objection to its enactment. Other interested executive departments also reported that they have no objection to the bill.

Accordingly the Committee on Finance recommends that it be approved with an amendment extending the period during which refund claims may be filed. Under the House bill such claims must be submitted by June 30, 1967. Because of the passage of time since the House acted on the bill, this committee believes it would be appropriate to extend the filing period until September 30, 1967.

CHANGES IN EXISTING LAW

In compliance with subsection 4 of rule XXIX of the Standing Rules of the Senate, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets; new matter is printed in italic; existing law in which no change is proposed is shown in roman):

SECTION 2(b) OF THE TARIFF SCHEDULES TECHNICAL AMENDMENTS ACT OF 1965

SEC. 2. EFFECTIVE DATE

(a) Except as otherwise provided, the amendments and repeals made by this Act shall apply with respect to articles entered, or withdrawn from warehouse, for consumption after the 60th day after the date of the enactment of this Act.

(b) Upon request therefor filed with the collector of customs concerned on or before [the 120th day after the date of the enactment of this Act,] *September 30, 1967*, the entry or withdrawal of any article—

(1) which was made after August 30, 1963, and before the 61st day after the date of the enactment of this Act, and

(2) with respect to ~~which~~ the amount of duty would be smaller if the amendments and repeals made by this Act (other than the amendments made by sections 28(a), 53(a), 78 (a) and (b), and 87(a)) applied to such entry or withdrawal,

shall, notwithstanding the provisions of section 514 of the Tariff Act of 1930 or any other provision of law, be liquidated or reliquidated as though such entry or withdrawal had been made on the 61st day after the date of the enactment of this Act.