

## IMPORTATION OF RACING SHELLS FOR THE OLYMPIC GAMES

MAY 1, 1952.—Ordered to be printed

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

### REPORT

[To accompany H. R. 4902]

The Committee on Finance, to whom was referred the bill (H. R. 4902) to permit the importation free of duty of racing shells to be used in connection with preparations for the 1952 Olympic games, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

#### PURPOSE

The purpose of this bill, as amended, is to provide for the free importation of racing shells imported to be used for the purpose of enabling any athletic team or association in the United States to prepare for competition in the 1952 Olympic games, including competitions to determine representatives of the United States in such games.

#### GENERAL STATEMENT

The 1952 Olympic games are to be held in Helsinki, Finland, in July and August 1952. Various sizes of racing shells will be used in these Olympic games. Racing shells are long, narrow, and light in weight, and are a well-known, distinct type of boat. The shells vary considerably in size as they are made to accommodate one, two, four, six, or eight oarsmen: The smallest shells, for one oarsman, are about 25 feet long, 1 foot wide, and weigh about 30 pounds each; the largest shells, for eight-man crews, are approximately 60 feet long, 2 feet wide, and weigh from 250 to 300 pounds. These boats are almost always made with a "skin" or covering of red cedar and framework of sugar maple and ash or other suitable hardwood. Although aluminum and other materials have been tried in the United States, these materials are far less desirable than wood. It is highly doubtful if shells of

materials other than wood would be imported for use in preparing for the Olympic games.

Racing shells are used by clubs, associations, colleges, universities, and other groups who enter into competition in aquatic sports. This type of boat is not regularly carried by boat dealers but is obtained on special order, and sometimes is made by builders according to specifications of the buyer. Statistics showing domestic production are not available, but it is known that total annual output has been small.

Shells made of cedar and other woods are dutiable as manufactures of wood, not specially provided for, under paragraph 412 of the Tariff Act of 1930. The rate of duty on these shells under the Tariff Act of 1922 and as originally provided in the Tariff Act of 1930 was 33½ percent ad valorem. Pursuant to the General Agreement on Tariffs and Trade, the rate was reduced to 25 percent ad valorem effective April 21, 1948, and thereafter to the current rate of 16½ percent ad valorem effective May 30, 1950.

In order to facilitate preparation for the 1948 Olympic games, Public Law 540, Eightieth Congress, provided for the suspension of the duty on racing shells imported from the date of enactment until January 1, 1949. The provisions of the present bill, as amended, are more limited in scope, since free importation would be limited expressly to racing shells entered or withdrawn from the warehouse for consumption for the purpose of preparing for the 1952 Olympic games. In view of the possibility that racing shells may have already been imported after December 31, 1951, but prior to date of enactment of the bill, provision is made for appropriate refund of duty in such cases if the other conditions for free importation have been met.

