SENATE

SUSPENDING TARIFF DUTY ON COCONUTS AND COCONUT MEAT

DECEMBER 7 (legislative day, November 21), 1944.—Ordered to be printed

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

REPORT

[To accompany H. R. 1033]

The Committee on Finance, to whom was referred the bill (H. R. 1033) relating to the suspension of tariff duty on coconuts, report favorably thereon and recommend that the bill pass.

As originally introduced in the House, this bill was open to amendment in order that the exemption provided might be caused to conform with paragraph 758 of the Tariff Act of 1930. A bill which would have accomplished that very result had been introduced in the Senate January 17 by Senator Andrews and, as S. 1654, was before your committee. The House amended H. R. 1033 to coincide identically with the language contained in S. 1654.

While your committee finds the provisions of S. 1654 completely satisfactory, it is deemed more practicable that we report favorably on H. R. 1033, since it passed the House December 4.

The purpose of the act is to suspend the levy and collection of duty on fresh coconuts and fresh coconut meat for the duration of the unlimited national emergency, proclaimed by the President May 27, 1941. The major portion of the coconuts used in this country and entered or withdrawn from warehouse for consumption prior to the war was imported from the Philippine Islands. Due to the wartime situation prevailing in that source and due to the shipping restrictions which impede the movement of these items from other source areas, the supply of fresh coconuts and fresh coconut meat is extremely short. It is hoped that this bill will assist the manufacturers of coconut products, as well as the dealers in fresh coconuts, in augmenting their supplies, not only for advantage of the armed forces but for civilian consumption as well. The proposed legislation has been carefully considered by the Treasury, Navy, War, and State Departments and by the War Food Administration, all agencies affected having submitted reports to the House Committee on Ways and Means with the approval of the Budget. Copies of reports of the individual departments are set forth in full in House Report No. 1949 accompanying H. R. 1033, to which reference may be had for more complete data.

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