

**ADMITTING, FREE OF DUTY, RACING SHELLS TO BE
USED IN CONNECTION WITH PREPARATIONS FOR THE
OLYMPIC GAMES**

APRIL 23 (legislative day, APRIL 9), 1956.—Ordered to be printed

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

R E P O R T

[To accompany H. R. 8334]

The Committee on Finance, to whom was referred the bill (H. R. 8334) to permit the importation, free of duty, of racing shells to be used in connection with preparations for the 1956 Olympic games, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

By virtue of this act, the Committee on Finance accepts the report of the Committee on Ways and Means, which is as follows:

PURPOSE

The purpose of H. R. 8334 is to exempt from the duty imposed by paragraph 412 of the Tariff Act of 1930, on racing shells entered or withdrawn from warehouse after December 31, 1955, where such racing shells are to be used in connection with preparation for the 1956 Olympic games. The free-entry privilege would be accorded to any athletic team or association in the United States and would include competitions to determine representatives of the United States in such games.

GENERAL STATEMENT

Various sizes of racing shells are used in the Olympic games. Racing shells are long, narrow, and light in weight and are a well-known distinct type of boat. 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 effective May 30, 1950, to the current rate of 16½ percent ad valorem.

In order to facilitate preparation for the 1948 Olympic games, Public Law 540, 80th Congress, provided for the suspension of the duty on racing shells imported from the date of enactment until January 1, 1949. Legislation exempting racing shells for use in connection with preparation for the 1952 Olympic games was enacted in 1952 (Public Law 349, 82d Cong.). Except for the date, the language of your committee's bill, H. R. 8334, is identical with that of Public Law 349.

The duty exemption that would be provided in your committee's bill is conditioned upon filing with the customs of a sworn statement that the shells were for the purpose indicated. Racing shells entered after December 31, 1955, and before the date of enactment of the act (for which such sworn statements were, of course, not filed) are to receive duty-free treatment if the statement is filed within 1 year after enactment of the act. Provision for refund of duties already collected is also made.

The Departments of State, Treasury, and Commerce submitted reports to your committee favoring the enactment of H. R. 8334. The Department of the Treasury advised your committee that it anticipates no unusual administrative problems in connection with this legislation.

Your committee is unanimous in urging the enactment of H. R. 8334.

