

FREE ENTRY OF ELECTRON MICROSCOPES

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

R E P O R T

[To accompany H.R. 3385]

The Committee on Finance, to whom was referred the bill (H.R. 3385) to amend the Tariff Act of 1930 to provide for the free entry of electron microscopes and certain other apparatus imported by, or on behalf of, certain institutions, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

PURPOSE

The purpose of H.R. 3385 is to transfer from the dutiable to the free list of the Tariff Act of 1930, as amended, apparatus utilizing any radioactive substance in medical diagnosis or therapeutic treatment, including the radioactive material itself when contained in the apparatus as an integral element of the apparatus, and electron microscopes, and parts or accessories of any of these articles, when imported for its own use, and not for sale, by, or on behalf of, any nonprofit society, institution, or organization, whether public or private, incorporated or established for educational, scientific, or therapeutic purposes.

GENERAL STATEMENT

A number of educational institutions are purchasing electron microscopes from abroad for use in connection with research and educational activities. Because of the expensive nature of these new tools of scientific research and education substantial import duties would normally be applied.

Rather than attempt to legislate separately for each separate importation, it would appear to be in the interest of expediency to provide one vehicle for the free importation of all microscopes of a similar nature when imported by nonprofit institutions.

Included in the bill is a provision for the free importation of apparatus utilizing radioactive substances in medical diagnosis or therapeutic treatment, such as cobalt 60 therapy units used in cancer diagnosis and treatment. Parts or accessories of the articles covered, such as kits to increase magnification, voltage focusing kits, etc., are included.

The general public interest in developing and advancing scientific or medical research and inquiry as well as diagnostic and therapeutic techniques will be served by permitting nonprofit societies, institutions, and organizations established for educational or scientific purposes to import free of duty the highly advanced equipment covered by H.R. 3385.

The committee, in reporting the bill, emphasizes that the free importation provision applies only to bona fide organizations actually engaged in science and education and that they must in all cases be classed as nonprofit in their operations.

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 (new matter is printed in italic, existing law in which no change is proposed is shown in roman):

TARIFF ACT OF 1930

TITLE II—FREE LIST

SECTION 201. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs, when imported into the United States or into any of its possessions (except the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, and the island of Guam), shall be exempt from duty:

* * * * *

PAR. 1825. Apparatus utilizing any radioactive substance in medical diagnosis or therapeutic treatment, including the radioactive material itself when contained in the apparatus as an integral element of the apparatus, and electron microscopes, and parts or accessories of any of the foregoing, imported for its own use and not for sale by, or on behalf of, any nonprofit society, institution, or organization, whether public or private, incorporated or established for educational, scientific, or therapeutic purposes.

