

DUTY TREATMENT OF BAGPIPES

AUGUST 15, 1967.—Ordered to be printed

Mr. LONG of Louisiana, from the Committee on Finance, submitted the following

REPORT

[To accompany H. R. 664]

The Committee on Finance, to which was referred the bill (H. R. 664) to amend the Tariff Act of 1930 to provide that bagpipes and parts thereof shall be admitted free of duty, having considered the same, reports favorably thereon with an amendment and recommends that the bill as amended do pass.

PURPOSE

H. R. 664 repeals the present 15 percent tariff on the importation of bagpipes from non-Communist countries. The 40 percent duty on those from Communist countries, however, is continued without change.

COMMITTEE AMENDMENT

The Committee on Finance agreed to the substance of the House bill without change. However, because of the successful culmination of the tariff-cutting negotiations (which occurred after H. R. 664 was passed by the House) technical amendments have been added to preserve the effect of the Kennedy round concessions with respect to other woodwind instruments, and to treat the new "free" rate for bagpipes and parts thereof as a proclaimed (rather than statutory) rate.

GENERAL STATEMENT

The bagpipe is a reed musical instrument of great antiquity. It is said to have been introduced into Britain by the Romans, and its use and development spread to Scotland and Ireland, where it became identified with the life of the people, particularly the residents of the Scottish highlands. In recent years the bagpipe has become increasingly popular in the United States, where numerous bagpipe bands have been organized in various parts of the country.

Bagpipes are presently dutiable under the provision for woodwind instruments in item 725.24 of the tariff schedules. Parts of bagpipes are provided for under item 726.70. The column 1 (most-favored-nation) rate for both bagpipes and parts thereof is presently 15 percent ad valorem, and the column 2 (statutory) rate is 40 percent ad valorem. One of the concessions granted by this country as part of the Kennedy round involves a reduction (in five annual stages) of the most-favored-nation tariff from 15 percent to 7.5 percent.

Your committee has been advised by the U.S. Tariff Commission and the Department of Commerce that there is no known commercial production of bagpipes in the United States. For this reason, no domestic industry would be adversely affected by the termination of the tariff on bagpipes, but bagpipe bands being organized in this country might benefit if prices are reduced as the tariff ceases to apply. Accordingly, the Committee on Finance concurs with the Committee on Ways and Means of the House in recommending that the 15 percent tariff on bagpipes be terminated.

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):

TARIFF SCHEDULES OF THE UNITED STATES

SCHEDULE 7.—SPECIFIED PRODUCTS, MISCELLANEOUS AND NONENUMERATED PRODUCTS

PART 3.—MUSICAL INSTRUMENTS, PARTS, AND ACCESSORIES

Item	Articles	Rates of duty	
		1	2
	SUBPART A.—MUSICAL INSTRUMENTS		
	Wind musical instruments:	34% ad val.	40% ad val.
	Organs:		
725. 10	Pipe.....	10% ad val.	35% ad val.
725. 12	Other.....	17% ad val.	40% ad val.
	Accordians and concertinas:		
725. 14	Piano accordians.....	14% ad val.	40% ad val.
725. 16	Other.....	16% ad val.	40% ad val.
725. 18	Mouth organs.....	14% ad val.	40% ad val.
	Brass wind instruments:		
725. 20	Valued not over \$10 each.....	30% ad val.	40% ad val.
725. 22	Valued over \$10 each.....	20% ad val.	40% ad val.
[725. 24	Wood-wind instruments.....	15% ad val.	40% ad val.]
	<i>Wood-wind instruments:</i>		
725. 23	<i>Bagpipes.....</i>	<i>Free</i>	40% ad val.
725. 24	<i>Other.....</i>	15% ad val.	40% ad val.
725. 26	Other wind instruments.....	17% ad val.	40% ad val.
	SUBPART B.—MUSICAL INSTRUMENT PARTS AND ACCESSORIES		
[726. 70	Parts of wood-wind instruments.....	15% ad val.	40% ad val.]
726. 69	<i>Parts of wood-wind instruments:</i>		
726. 70	<i>Parts of bagpipes.....</i>	<i>Free</i>	40% ad val.
	<i>Other.....</i>	15% ad val.	40% ad val.

