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SENATE

REPORT  
No. 1525

## ACCORDING PRIVILEGES OF FREE IMPORTATION TO MEMBERS OF THE ARMED FORCES OF OTHER UNITED NATIONS, TO ENEMY PRISONERS OF WAR, AND CIVILIAN INTERNEES AND DETAINEES

JUNE 25 (legislative day, JUNE 18), 1942.—Ordered to be printed

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

### REPORT

[To accompany H. J. Res. 327]

The Committee on Finance, to whom was referred the joint resolution (H. J. Res. 327) to accord privileges of free importation to members of the armed forces of other United Nations, to enemy prisoners of war, and civilian internees and detainees, and for other purposes, having considered the same, report favorably thereon without amendment and recommend that the joint resolution do pass.

Section 1 of the joint resolution provides that articles imported for personal or official use by members of the armed forces of the United Nations (other than the United States), who are on duty in the United States, shall be free from customs duties, charges, and exactions, and internal revenue import taxes.

The section contains a proviso that the exemptions provided by the section shall be accorded to members of the armed forces of any one of the United Nations only to the extent that similar privileges are afforded by such nation to members of the armed forces of the United States.

The purpose of section 1 is to provide exemptions from customs duties, charges, and exactions and import duties for members of the United Nations in the United States provided reciprocal treatment is afforded to members of our armed forces serving in their countries.

Section 2 of the joint resolution provides that articles consigned or addressed to enemy prisoners of war and enemy civilian internees and detainees in the United States, its Territories or possessions, including the Canal Zone or the Virgin Islands, shall be admitted free of all duties and internal revenue taxes imposed upon or by reason of importation and all customs charges and exactions. This section is necessary to implement article 38 of the Convention Between the United States of America and Other Powers, Relating to the Treatment of Prisoners of War, which was signed at Geneva on July 27, 1929.

Section 3 of the resolution provides that articles made by the members of the armed forces of the United Nations or nationals of the United States who have been interned or detained by an enemy country shall be admitted to the United States, its Territories or possessions, including the Canal Zone and the Virgin Islands, free of all duties and internal revenue taxes imposed upon or by reason of importation and all customs charges and exactions.

In the last war, Allied prisoners of war made various articles which were sent to the United States for sale and which were subjected to duty under the existing tariff act. The imposition of those duties was considered to be an unnecessary burden on the handiwork of those Allied prisoners. It is believed that articles made by members of the armed forces of the United Nations and nationals of the United States who have been interned or detained by any country against whom the United States have made a formal declaration of war should be exempt from internal-revenue taxes and customs duties, charges, and exactions, when imported into the United States, its Territories or possessions, including the Canal Zone and the Virgin Islands. Section 3 will give effect to that purpose.

Section 4 of the resolution authorizes the Secretary of the Treasury to prescribe regulations to carry out the purpose of the joint resolution, and section 5 limits the application of the joint resolution to articles entered for consumption or withdrawn from warehouses for consumption on or before the date of its enactment and before the expiration of 6 months after the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.

