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SENATE }

REPORT
No. 1481

DUTY ON PISTOLS AND REVOLVERS NOT CAPABLE OF FIRING FIXED AMMUNITION

APRIL 28, 1958.—Ordered to be printed

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

REPORT

[To accompany H. R. 1126]

The Committee on Finance, to whom was referred the bill (H. R. 1126) to amend the Tariff Act of 1930 to provide that muzzle-loading pistols and revolvers shall be exempt from duty, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

PURPOSE

The purpose of H. R. 1126, as amended by your committee, is to amend paragraph 1723 of the Tariff Act of 1930, to add pistols and revolvers, and parts thereof and fittings therefor, to the list of articles accorded duty-free status therein, and to provide that the phrase "all the foregoing not designed to fire or capable of firing a fixed metallic cartridge or fired shotgun shell" shall apply to all the listed articles.

GENERAL STATEMENT

Paragraph 1723 of the original Tariff Act of 1930, provided for the duty-free entry of "muzzle-loading muskets, shotguns, rifles, and parts thereof." Pistols and revolvers of comparative obsolescence were not included in the list of weapons contained in paragraph 1723 which are accorded duty-free status. Although certain muzzle-loading and other pistols and revolvers are dutiable under paragraph 366 of the Tariff Act of 1930, many old and obsolete revolvers and muzzle-loading pistols may be entitled to duty-free entry under the provisions for artistic antiques in paragraph 1811 of the Tariff Act of 1930, if they were made prior to the year 1830. However, if such articles are not entitled to duty-free status under paragraph 1811 they are assessed with duty under the provisions for pistols and revolvers in paragraph 366 of the Tariff Act of 1930, as modified. Reports have been received from importers who experienced and are experiencing

difficulty in establishing the right of such articles to free entry status under paragraph 1811. Your committee's bill is designed to eliminate this difficulty with regard to the named articles.

The United States Tariff Commission has advised that there are no data available concerning the domestic production or imports of muzzle-loading sidearms, but that "it is practically certain, however, that both domestic production and imports of such firearms are negligible compared with total production and total imports of all pistols and revolvers." The Commission has further advised that there are a few individual gunsmiths in the United States who make muzzle-loading pistols on order, but that it is not known whether any muzzle-loading pistols are currently being manufactured in foreign countries.

The qualifying term "muzzle-loading" now used in the Tariff Act can be interpreted to apply only to those weapons which literally load powder and ball through the muzzle, thereby excluding, for example, percussion and flintlock revolvers which load from the front end of the cylinder, or any type of early breach-loading flintlock or percussion musket shotgun or rifle. H. R. 1126 would include on the duty-free list all firearms of obsolete ignition, incapable of using a fixed cartridge or fixed shotgun shell.

Favorable reports on the legislation were made by the Departments of State, Commerce, and Labor. The Department of Labor reported that this legislation would have "no adverse effect on American employment." The Department of Commerce pointed out that this legislation would include in the duty-free list "antique types of pistols and revolvers as well as oldtime firearms which would not be competitive with current models."

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 italics):

PARAGRAPH 1723 OF THE 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. 1723. **[**Muzzle-loading muskets, shotguns, rifles, and parts thereof.**]** *Muskets, shotguns, rifles, pistols, and revolvers, all the foregoing not designed to fire or capable of firing a fixed metallic cartridge or fixed shotgun shell, and parts of muskets, shotguns, rifles, pistols, and revolvers provided for in this paragraph.*