

EXEMPTING FROM DUTY PERSONAL AND HOUSEHOLD EFFECTS BROUGHT INTO THE UNITED STATES UNDER GOVERNMENT ORDERS

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. R. 7234]

The Committee on Finance, to whom was referred the bill (H. R. 7234) to exempt from duty personal and household effects brought into the United States under Government orders, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

The proposed legislation would relieve from duty and tax the importation of personal and household effects of any person in the service of the United States, or of his family, or of any person evacuated to the United States, if such articles are forwarded to the United States by reason of Government instructions regarding the movement of the owner or the articles, even though the owners thereof, by reason of military obligations or wartime conditions, do not intend an immediate return to this country and in fact may be precluded by the events of the war from ever returning to the United States.

The bill would also remove the requirement of the actual arrival of the owner of the articles as a condition precedent to free entry and also the requirement that the household effects have been actually used abroad for 1 year. This bill, however, would not in any way waive the requirements that articles imported into the United States must be entered in conformity with existing procedural requirements nor would it apply to articles imported for sale.

The bill would accord free entry to personal and household effects which have been entered for consumption or withdrawn from warehouse for consumption on or after December 8, 1941, thus enabling persons coming within the scope of the bill to obtain refunds of duties and taxes paid on such articles entered or withdrawn between that date and the effective date of the act.

The Bureau of Customs is in receipt of a report from the collector of customs at San Francisco, Calif., wherein he advises that there are approximately 90 shipments of household and personal effects, the property of Army and Navy officers, which arrived in the United States during the past 2 years and are now retained in customs custody at that port. These officers or their families were instructed to return to the United States in most cases because of the unsettled conditions in the Orient before war was declared. Under the provisions of section 491 of the Tariff Act, any of these shipments which had not been entered for customs purposes within 1 year from the date of importation have become abandoned to the Government and are subject to sale. There are, no doubt, other shipments of like character at other ports of entry. Of the 90 shipments now at San Francisco, 28 shipments have become abandoned to the Government in accordance with the provisions of the said section 491 and must be sold for the payment of duties and charges unless the bill is enacted. These shipments will be within the purview of that portion of the bill reading as follows:

The free entry herein authorized shall apply to any effects described in section 1 which are in customs custody on the effective date of this Act, notwithstanding the provisions of sections 490 and 491 of the Tariff Act of 1930, as amended.

The bill would give relief to the persons coming within the scope thereof who have been denied the right of free entry for their personal and household effects by reason of circumstances beyond their control, and attributable directly or indirectly to the present World War.