

TEMPORARY SUSPENSION OF DUTY ON PERSONAL AND HOUSEHOLD EFFECTS BROUGHT INTO UNITED STATES UNDER GOVERNMENT ORDERS

APRIL 28, 1958.—Ordered to be printed

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

R E P O R T

[To accompany H. R. 11407]

The Committee on Finance, to whom was referred the bill (H. R. 11407) to extend for 2 years the existing provisions of law relating to the free importation of 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.

GENERAL STATEMENT

The act of June 27, 1942 (Public Law 633, 77th Cong.; 56 Stat. 461), allowed, until the day following the proclamation of peace by the President, the free entry of personal and household effects of any person returning to the United States under Government orders.

Public Law 450 of the 82d Congress extended the period of free entry to April 1, 1953.

Public Law 20 of the 83d Congress continued the free-entry privilege to July 1, 1955.

Public Law 126, 84th Congress, extended the period of free entry to June 30, 1958. Public Law 126 also amended the basic law in several respects, including authority to the Secretary of the Treasury to promulgate appropriate regulations so as to prevent abuse of the free-entry privilege with regard to alcoholic beverages and tobacco products.

The bill would further extend the free-entry privilege for a period of 2 additional years, until July 1, 1960.

The effect of this duty-free importation privilege is to avoid the imposition of undue administrative burdens upon persons evacuated to the United States, and constitutes an important morale factor and inducement to overseas service.

In view of the continued presence in many parts of the world of members of the Armed Forces of the United States, it is the opinion of your committee that there is need for continuation of the exemptions from duty of personal and household effects brought into the United States under Government orders. The basic legislation is safeguarded from abuse not only by restrictions contained in the act but also by appropriate regulations issued by the Treasury Department and within the Department of Defense. In particular, attention is invited to the fact that Public Law 126 of the 84th Congress conferred specific authority upon the Secretary of the Treasury to provide safeguarding regulations with regard to alcoholic beverages and tobacco products.

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, existing law in which no change is proposed is shown in roman):

THE FIRST SECTION OF THE ACT OF JUNE 30, 1955

(Public Law 126, 84th Cong.)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the Act of June 27, 1942, entitled "An Act to exempt from duty personal and household effects brought into the United States under Government orders", as amended (U. S. C., title 50 App., secs. 801 and 802), is hereby amended to read as follows: "That under regulations to be prescribed by the Secretary of the Treasury, after consultation with such agencies as he shall consider to be substantially interested, the personal and household effects (with such limitation on the importation of alcoholic beverages and tobacco products as the Secretary may prescribe) of any person in the service of the United States who returns to the United States upon the termination of assignment to extended duty (as defined in the above-authorized regulations) at a post or station outside the customs territory of the United States, or of returning members of his family who have resided with him at such post or station, or of any person evacuated to the United States under Government orders or instructions, may be brought into customs territory of the United States without the payment of any duty or tax imposed upon, or by reason of, importation."

(b) The amendment made by subsection (a) shall be effective with respect to articles entered for consumption or withdrawn from warehouse for consumption on or after July 1, 1955, and before July 1, [1958] 1960.