Public Law 91-692

AN ACT

January 12, 1971
[H. R. 17068]

To amend the Tariff Schedules of the United States to provide for a partial exemption from duty for aircraft manufactured or produced in the United States with the use of foreign components imported under temporary importation bond, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) schedule 8, part 1A, of the Tariff Schedules of the United States (19 U.S.C. 1202) is amended by striking out item 804.00 and inserting in lieu thereof the following:

Certain aircraft. Partial duty exemption. 77A Stat. 405.

"		Articles previously exported from the United States which—except for headnote 1 of this subpart—would qualify for free entry under one of the foregoing items and are not otherwise free of duty:		
	804.10	Aircraft exported from the United States with benefit of drawback or item 864.05	A duty equal to the duty upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation, and (b) the duty which would have been payable on any articles used in the manufacture or production of such aircraft had they not been entered and exported under item 864.05.	A duty equal to the duty upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation, and (b) the duty which would have been payable on any articles used in the manufacture or production of such aircraft had they not been entered and exported under item 864.05.

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804.20	Other, except articles excluded by headnote 1(c) of this subpart.	A duty (in lieu of any other duty or tax) equal to the sum of any duty and internal-revenue tax imposed upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation of the article, and (b) any internal-revenue tax imposed, at the time such article is entered, upon the importation of like articles not previously exported.	A duty (in lieu of any other duty or tax) equal to the sum of any duty and internal-revenue tax imposed upon the importation of like articles not previously exported, but in no case in excess of the sum of (a) any customs drawback proved to have been allowed upon such exportation of the article, and (b) any internal-revenue tax imposed, at the time such article is entered, upon the importation of like articles not previously exported.

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77A Stat. 405.

(b) Headnotes 1 and 2, schedule 8, part 1A of such Schedules are each amended by striking out "item 804.00" and inserting in lieu thereof "items 804.10 and 804.20".

SEC. 2. The amendments made by the first section of this Act shall apply to articles entered, or withdrawn from warehouse, for consumption on or after the date of the enactment of this Act.

46 Stat. 693.

SEC. 3. (a) Section 313 of the Tariff Act of 1930 (19 U.S.C. 1313) is amended by redesignating subsections (h), (i), and (j) as (i), (j), and (k), respectively, and by inserting after subsection (g) the following new subsection:

Jet aircraft engines.

"(h) Upon the exportation of jet aircraft engines manufactured or produced abroad that have been overhauled, repaired, rebuilt, or reconditioned in the United States with the use of imported merchandise, including parts, there shall be refunded, upon satisfactory proof that such imported merchandise has been so used, the duties which have been paid thereon, in amounts not less than $100."

(b) The amendments made by subsection (a) shall apply with respect to articles exported on or after the date of the enactment of this Act.

Approved January 12, 1971.