Public Law 94–511
94th Congress

An Act

Oct. 15, 1976
[H.R. 2177]

To exempt from duty certain aircraft components and materials installed in aircraft previously exported from the United States where the aircraft is returned without having been advanced in value or improved in condition while abroad.

Certain aircraft components and materials.
Duty exemption.
19 USC 1202 note.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the case of any aircraft which—

(1) was previously exported from the United States,

(2) was composed, at the time of such exportation in part of components and materials which are products of the United States and which were installed—

(A) while such aircraft was within the United States, and

(B) after such aircraft was operational,

(3) is returned to the United States after being so exported without having been advanced in value or improved in condition by any process of manufacture or other means while abroad, and

(4) was entered for consumption before 1970 pursuant to an entry which is unliquidated as of the date of the enactment of this Act,

the rate of duty provided for in item 694.40 of the Tariff Schedules of the United States (19 U.S.C. 1202) on the date of such entry shall, notwithstanding any other provision of law, be assessed upon the full value of such aircraft less the value of such components and materials. For the purposes of this Act, the value of any such component or material is the cost of such component or material at the time of installation in the aircraft plus the cost of such installation.

SEC. 2. No entry may be liquidated as provided for in the first section of this Act unless request therefor is filed with the customs officer concerned on or before the thirtieth day after the date of the enactment of this Act.

Approved October 15, 1976.

LEGISLATIVE HISTORY:

HOUSE REPORT No. 94–1060 (Comm. on Ways and Means).
SENATE REPORT No. 94–1349 (Comm. on Finance).
CONGRESSIONAL RECORD, Vol. 122 (1976):
May 17, June 8, considered and passed House.
Oct. 1, considered and passed Senate.

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