

Calendar No. 74

114TH CONGRESS
1ST SESSION**S. 1267**

To extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MAY 11, 2015

Mr. HATCH, from the Committee on Finance, reported the following original bill; which was read twice and placed on the calendar

A BILL

To extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Trade Preferences Extension Act of 2015”.

6 (b) TABLE OF CONTENTS.—The table of contents for
7 this Act is as follows:

Sec. 1. Short title; table of contents.

TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY
ACT

- Sec. 101. Short title.
- Sec. 102. Findings.
- Sec. 103. Extension of African Growth and Opportunity Act.
- Sec. 104. Modifications of rules of origin for duty-free treatment for articles of beneficiary sub-Saharan African countries under Generalized System of Preferences.
- Sec. 105. Monitoring and review of eligibility under Generalized System of Preferences.
- Sec. 106. Promotion of the role of women in social and economic development in sub-Saharan Africa.
- Sec. 107. Biennial AGOA utilization strategies.
- Sec. 108. Deepening and expanding trade and investment ties between sub-Saharan Africa and the United States.
- Sec. 109. Agricultural technical assistance for sub-Saharan Africa.
- Sec. 110. Reports.
- Sec. 111. Technical amendments.
- Sec. 112. Definitions.

TITLE II—EXTENSION OF GENERALIZED SYSTEM OF
PREFERENCES

- Sec. 201. Extension of Generalized System of Preferences.
- Sec. 202. Authority to designate certain cotton articles as eligible articles only for least-developed beneficiary developing countries under Generalized System of Preferences.
- Sec. 203. Application of competitive need limitation and waiver under Generalized System of Preferences with respect to articles of beneficiary developing countries exported to the United States during calendar year 2014.
- Sec. 204. Travel goods.

TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT
PROGRAM FOR HAITI

- Sec. 301. Extension of preferential duty treatment program for Haiti.

TITLE IV—TARIFF CLASSIFICATION OF CERTAIN ARTICLES

- Sec. 401. Tariff classification of recreational performance outerwear.
- Sec. 402. Duty treatment of specialized athletic footwear.
- Sec. 403. Effective date.

TITLE V—MISCELLANEOUS PROVISIONS

- Sec. 501. Report on contribution of trade preference programs to reducing poverty and eliminating hunger.

TITLE VI—OFFSETS

- Sec. 601. Customs user fees.
- Sec. 602. Time for payment of corporate estimated taxes.
- Sec. 603. Improved information reporting on unreported and underreported financial accounts.

1 **TITLE I—EXTENSION OF AFRI-**
2 **CAN GROWTH AND OPPOR-**
3 **TUNITY ACT**

4 **SEC. 101. SHORT TITLE.**

5 This title may be cited as the “AGOA Extension and
6 Enhancement Act of 2015”.

7 **SEC. 102. FINDINGS.**

8 Congress finds the following:

9 (1) Since its enactment, the African Growth
10 and Opportunity Act has been the centerpiece of
11 trade relations between the United States and sub-
12 Saharan Africa and has enhanced trade, investment,
13 job creation, and democratic institutions throughout
14 Africa.

15 (2) Trade and investment, as facilitated by the
16 African Growth and Opportunity Act, promote eco-
17 nomic growth, development, poverty reduction, de-
18 mocracy, the rule of law, and stability in sub-Saha-
19 ran Africa.

20 (3) Trade between the United States and sub-
21 Saharan Africa has more than tripled since the en-
22 actment of the African Growth and Opportunity Act
23 in 2000, and United States direct investment in sub-
24 Saharan Africa has grown almost six-fold.

1 (4) It is in the interest of the United States to
2 engage and compete in emerging markets in sub-Sa-
3 haran African countries, to boost trade and invest-
4 ment between the United States and sub-Saharan
5 African countries, and to renew and strengthen the
6 African Growth and Opportunity Act.

7 (5) The long-term economic security of the
8 United States is enhanced by strong economic and
9 political ties with the fastest-growing economies in
10 the world, many of which are in sub-Saharan Africa.

11 (6) It is a goal of the United States to further
12 integrate sub-Saharan African countries into the
13 global economy, stimulate economic development in
14 Africa, and diversify sources of growth in sub-Saha-
15 ran Africa.

16 (7) To that end, implementation of the Agree-
17 ment on Trade Facilitation of the World Trade Or-
18 ganization would strengthen regional integration ef-
19 forts in sub-Saharan Africa and contribute to eco-
20 nomic growth in the region.

21 (8) The elimination of barriers to trade and in-
22 vestment in sub-Saharan Africa, including high tar-
23 iffs, forced localization requirements, restrictions on
24 investment, and customs barriers, will create oppor-
25 tunities for workers, businesses, farmers, and ranch-

1 ers in the United States and sub-Saharan African
2 countries.

3 (9) The elimination of such barriers will im-
4 prove utilization of the African Growth and Oppor-
5 tunity Act and strengthen regional and global inte-
6 gration, accelerate economic growth in sub-Saharan
7 Africa, and enhance the trade relationship between
8 the United States and sub-Saharan Africa.

9 **SEC. 103. EXTENSION OF AFRICAN GROWTH AND OPPOR-**
10 **TUNITY ACT.**

11 (a) IN GENERAL.—Section 506B of the Trade Act
12 of 1974 (19 U.S.C. 2466b) is amended by striking “Sep-
13 tember 30, 2015” and inserting “September 30, 2025”.

14 (b) AFRICAN GROWTH AND OPPORTUNITY ACT.—

15 (1) IN GENERAL.—Section 112(g) of the Afri-
16 can Growth and Opportunity Act (19 U.S.C.
17 3721(g)) is amended by striking “September 30,
18 2015” and inserting “September 30, 2025”.

19 (2) EXTENSION OF REGIONAL APPAREL ARTI-
20 CLE PROGRAM.—Section 112(b)(3)(A) of the African
21 Growth and Opportunity Act (19 U.S.C.
22 3721(b)(3)(A)) is amended—

23 (A) in clause (i), by striking “11 suc-
24 ceeding” and inserting “21 succeeding”; and

1 (B) in clause (ii)(II), by striking “Sep-
 2 tember 30, 2015” and inserting “September 30,
 3 2025”.

4 (3) EXTENSION OF THIRD-COUNTRY FABRIC
 5 PROGRAM.—Section 112(c)(1) of the African Growth
 6 and Opportunity Act (19 U.S.C. 3721(c)(1)) is
 7 amended—

8 (A) in the paragraph heading, by striking
 9 “SEPTEMBER 30, 2015” and inserting “SEP-
 10 TEMBER 30, 2025”;

11 (B) in subparagraph (A), by striking “Sep-
 12 tember 30, 2015” and inserting “September 30,
 13 2025”; and

14 (C) in subparagraph (B)(ii), by striking
 15 “September 30, 2015” and inserting “Sep-
 16 tember 30, 2025”.

17 **SEC. 104. MODIFICATIONS OF RULES OF ORIGIN FOR DUTY-**
 18 **FREE TREATMENT FOR ARTICLES OF BENE-**
 19 **FICIARY SUB-SAHARAN AFRICAN COUNTRIES**
 20 **UNDER GENERALIZED SYSTEM OF PREF-**
 21 **ERENCES.**

22 (a) IN GENERAL.—Section 506A(b)(2) of the Trade
 23 Act of 1974 (19 U.S.C. 2466a(b)(2)) is amended—

24 (1) in subparagraph (A), by striking “and” at
 25 the end;

1 (2) in subparagraph (B), by striking the period
2 at the end and inserting “; and”; and

3 (3) by adding at the end the following:

4 “(C) the direct costs of processing oper-
5 ations performed in one or more such bene-
6 ficiary sub-Saharan African countries or former
7 beneficiary sub-Saharan African countries shall
8 be applied in determining such percentage.”.

9 (b) APPLICABILITY TO ARTICLES RECEIVING DUTY-
10 FREE TREATMENT UNDER TITLE V OF TRADE ACT OF
11 1974.—Section 506A(b) of the Trade Act of 1974 (19
12 U.S.C. 2466a(b)) is amended by adding at the end the
13 following:

14 “(3) RULES OF ORIGIN UNDER THIS TITLE.—
15 The exceptions set forth in subparagraphs (A), (B),
16 and (C) of paragraph (2) shall also apply to any ar-
17 ticle described in section 503(a)(1) that is the
18 growth, product, or manufacture of a beneficiary
19 sub-Saharan African country for purposes of any de-
20 termination to provide duty-free treatment with re-
21 spect to such article.”.

22 (c) MODIFICATIONS TO THE HARMONIZED TARIFF
23 SCHEDULE.—The President may proclaim such modifica-
24 tions as may be necessary to the Harmonized Tariff
25 Schedule of the United States (HTS) to add the special

1 tariff treatment symbol “D” in the “Special” subcolumn
2 of the HTS for each article classified under a heading or
3 subheading with the special tariff treatment symbol “A”
4 or “A*” in the “Special” subcolumn of the HTS.

5 (d) EFFECTIVE DATE.—The amendments made by
6 subsections (a) and (b) take effect on the date of the en-
7 actment of this Act and apply with respect to any article
8 described in section 503(b)(1)(B) through (G) of the
9 Trade Act of 1974 that is the growth, product, or manu-
10 facture of a beneficiary sub-Saharan African country and
11 that is imported into the customs territory of the United
12 States on or after the date that is 30 days after such date
13 of enactment.

14 **SEC. 105. MONITORING AND REVIEW OF ELIGIBILITY**
15 **UNDER GENERALIZED SYSTEM OF PREF-**
16 **ERENCES.**

17 (a) CONTINUING COMPLIANCE.—Section 506A(a)(3)
18 of the Trade Act of 1974 (19 U.S.C. 2466a(a)(3)) is
19 amended—

20 (1) by striking “If the President” and inserting
21 the following:

22 “(A) IN GENERAL.—If the President”; and

23 (2) by adding at the end the following:

24 “(B) NOTIFICATION.—The President may
25 not terminate the designation of a country as a

1 beneficiary sub-Saharan African country under
2 subparagraph (A) unless, at least 60 days be-
3 fore the termination of such designation, the
4 President notifies Congress and notifies the
5 country of the President’s intention to termi-
6 nate such designation, together with the consid-
7 erations entering into the decision to terminate
8 such designation.”.

9 (b) WITHDRAWAL, SUSPENSION, OR LIMITATION OF
10 PREFERENTIAL TARIFF TREATMENT.—Section 506A of
11 the Trade Act of 1974 (19 U.S.C. 2466a) is amended—

12 (1) by redesignating subsection (c) as sub-
13 section (d); and

14 (2) by inserting after subsection (b) the fol-
15 lowing:

16 “(c) WITHDRAWAL, SUSPENSION, OR LIMITATION OF
17 PREFERENTIAL TARIFF TREATMENT.—

18 “(1) IN GENERAL.—The President may with-
19 draw, suspend, or limit the application of duty-free
20 treatment provided for any article described in sub-
21 section (b)(1) of this section or section 112 of the
22 African Growth and Opportunity Act with respect to
23 a beneficiary sub-Saharan African country if the
24 President determines that withdrawing, suspending,
25 or limiting such duty-free treatment would be more

1 effective in promoting compliance by the country
2 with the requirements described in subsection (a)(1)
3 than terminating the designation of the country as
4 a beneficiary sub-Saharan African country for pur-
5 poses of this section.

6 “(2) NOTIFICATION.—The President may not
7 withdraw, suspend, or limit the application of duty-
8 free treatment under paragraph (1) unless, at least
9 60 days before such withdrawal, suspension, or limi-
10 tation, the President notifies Congress and notifies
11 the country of the President’s intention to withdraw,
12 suspend, or limit such duty-free treatment, together
13 with the considerations entering into the decision to
14 terminate such designation.”

15 (c) REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY
16 REQUIREMENTS.—Section 506A of the Trade Act of 1974
17 (19 U.S.C. 2466a), as so amended, is further amended—

18 (1) by redesignating subsection (d) as sub-
19 section (e); and

20 (2) by inserting after subsection (c) the fol-
21 lowing:

22 “(d) REVIEW AND PUBLIC COMMENTS ON ELIGI-
23 BILITY REQUIREMENTS.—

24 “(1) IN GENERAL.—In carrying out subsection
25 (a)(2), the President shall publish annually in the

1 Federal Register a notice of review and request for
2 public comments on whether beneficiary sub-Saha-
3 ran African countries are meeting the eligibility re-
4 quirements set forth in section 104 of the African
5 Growth and Opportunity Act and the eligibility cri-
6 teria set forth in section 502 of this Act.

7 “(2) PUBLIC HEARING.—The United States
8 Trade Representative shall, not later than 30 days
9 after the date on which the President publishes the
10 notice of review and request for public comments
11 under paragraph (1)—

12 “(A) hold a public hearing on such review
13 and request for public comments; and

14 “(B) publish in the Federal Register, be-
15 fore such hearing is held, notice of—

16 “(i) the time and place of such hear-
17 ing; and

18 “(ii) the time and place at which such
19 public comments will be accepted.

20 “(3) PETITION PROCESS.—

21 “(A) IN GENERAL.—Not later than 60
22 days after the date of the enactment of this
23 subsection, the President shall establish a proc-
24 ess to allow any interested person, at any time,
25 to file a petition with the Office of the United

1 States Trade Representative with respect to the
2 compliance of any country listed in section 107
3 of the African Growth and Opportunity Act
4 with the eligibility requirements set forth in sec-
5 tion 104 of such Act and the eligibility criteria
6 set forth in section 502 of this Act.

7 “(B) USE OF PETITIONS.—The President
8 shall take into account all petitions filed pursu-
9 ant to subparagraph (A) in making determina-
10 tions of compliance under subsections (a)(3)(A)
11 and (c) and in preparing any reports required
12 by this title as such reports apply with respect
13 to beneficiary sub-Saharan African countries.

14 “(4) OUT-OF-CYCLE REVIEWS.—

15 “(A) IN GENERAL.—The President may, at
16 any time, initiate an out-of-cycle review of
17 whether a beneficiary sub-Saharan African
18 country is making continual progress in meet-
19 ing the requirements described in paragraph
20 (1). The President shall give due consideration
21 to petitions received under paragraph (3) in de-
22 termining whether to initiate an out-of-cycle re-
23 view under this subparagraph.

24 “(B) CONGRESSIONAL NOTIFICATION.—
25 Before initiating an out-of-cycle review under

1 subparagraph (A), the President shall notify
2 and consult with Congress.

3 “(C) CONSEQUENCES OF REVIEW.—If,
4 pursuant to an out-of-cycle review conducted
5 under subparagraph (A), the President deter-
6 mines that a beneficiary sub-Saharan African
7 country does not meet the requirements set
8 forth in section 104(a) of the African Growth
9 and Opportunity Act (19 U.S.C. 3703(a)), the
10 President shall, subject to the requirements of
11 subsections (a)(3)(B) and (c)(2), terminate the
12 designation of the country as a beneficiary sub-
13 Saharan African country or withdraw, suspend,
14 or limit the application of duty-free treatment
15 with respect to articles from the country.

16 “(D) REPORTS.—After each out-of-cycle
17 review conducted under subparagraph (A) with
18 respect to a country, the President shall submit
19 to the Committee on Finance of the Senate and
20 the Committee on Ways and Means of the
21 House of Representatives a report on the review
22 and any determination of the President to ter-
23 minate the designation of the country as a ben-
24 eficiary sub-Saharan African country or with-
25 draw, suspend, or limit the application of duty-

1 free treatment with respect to articles from the
 2 country under subparagraph (C).

3 “(E) INITIATION OF OUT-OF-CYCLE RE-
 4 VIEWS FOR CERTAIN COUNTRIES.—Recognizing
 5 that concerns have been raised about the com-
 6 pliance with section 104(a) of the African
 7 Growth and Opportunity Act (19 U.S.C.
 8 3703(a)) of some beneficiary sub-Saharan Afri-
 9 can countries, the President shall initiate an
 10 out-of-cycle review under subparagraph (A)
 11 with respect to South Africa, the most devel-
 12 oped of the beneficiary sub-Saharan African
 13 countries, and other beneficiary countries as ap-
 14 propriate, not later than 30 days after the date
 15 of the enactment of this subsection.”.

16 **SEC. 106. PROMOTION OF THE ROLE OF WOMEN IN SOCIAL**
 17 **AND ECONOMIC DEVELOPMENT IN SUB-SAHA-**
 18 **RAN AFRICA.**

19 (a) STATEMENT OF POLICY.—Section 103 of the Af-
 20 rican Growth and Opportunity Act (19 U.S.C. 3702) is
 21 amended—

22 (1) in paragraph (8), by striking “; and” and
 23 inserting a semicolon;

24 (2) in paragraph (9), by striking the period and
 25 inserting “; and”;

1 (3) by adding at the end the following:

2 “(10) promoting the role of women in social,
3 political, and economic development in sub-Saharan
4 Africa.”.

5 (b) ELIGIBILITY REQUIREMENTS.—Section
6 104(a)(1)(A) of the African Growth and Opportunity Act
7 (19 U.S.C. 3703(a)(1)(A)) is amended by inserting “for
8 men and women” after “rights”.

9 **SEC. 107. BIENNIAL AGOA UTILIZATION STRATEGIES.**

10 (a) IN GENERAL.—It is the sense of Congress that—

11 (1) beneficiary sub-Saharan African countries
12 should develop utilization strategies on a biennial
13 basis in order to more effectively and strategically
14 utilize benefits available under the African Growth
15 and Opportunity Act (in this section referred to as
16 “AGOA utilization strategies”);

17 (2) United States trade capacity building agen-
18 cies should work with, and provide appropriate re-
19 sources to, such sub-Saharan African countries to
20 assist in developing and implementing biennial
21 AGOA utilization strategies; and

22 (3) as appropriate, and to encourage greater re-
23 gional integration, the United States Trade Rep-
24 resentative should consider requesting the Regional

1 Economic Communities to prepare biennial AGOA
2 utilization strategies.

3 (b) CONTENTS.—It is further the sense of Congress
4 that biennial AGOA utilization strategies should identify
5 strategic needs and priorities to bolster utilization of bene-
6 fits available under the African Growth and Opportunity
7 Act. To that end, biennial AGOA utilization strategies
8 should—

9 (1) review potential exports under the African
10 Growth and Opportunity Act and identify opportuni-
11 ties and obstacles to increased trade and investment
12 and enhanced poverty reduction efforts;

13 (2) identify obstacles to regional integration
14 that inhibit utilization of benefits under the African
15 Growth and Opportunity Act;

16 (3) set out a plan to take advantage of opportu-
17 nities and address obstacles identified in paragraphs
18 (1) and (2), improve awareness of the African
19 Growth and Opportunity Act as a program that en-
20 hances exports to the United States, and utilize
21 United States Agency for International Development
22 regional trade hubs;

23 (4) set out a strategy to promote small business
24 and entrepreneurship; and

1 (5) eliminate obstacles to regional trade and
2 promote greater utilization of benefits under the Af-
3 rican Growth and Opportunity Act and establish a
4 plan to promote full regional implementation of the
5 Agreement on Trade Facilitation of the World Trade
6 Organization.

7 (c) PUBLICATION.—It is further the sense of Con-
8 gress that—

9 (1) each beneficiary sub-Saharan African coun-
10 try should publish on an appropriate Internet
11 website of such country public versions of its AGOA
12 utilization strategy; and

13 (2) the United States Trade Representative
14 should publish on the Internet website of the Office
15 of the United States Trade Representative public
16 versions of all AGOA utilization strategies described
17 in paragraph (1).

18 **SEC. 108. DEEPENING AND EXPANDING TRADE AND IN-**
19 **VESTMENT TIES BETWEEN SUB-SAHARAN AF-**
20 **RICAN COUNTRIES AND THE UNITED STATES.**

21 It is the policy of the United States to continue to—

22 (1) seek to deepen and expand trade and invest-
23 ment ties between sub-Saharan Africa and the
24 United States, including through the negotiation of
25 accession by sub-Saharan African countries to the

1 World Trade Organization and the negotiation of
2 trade and investment framework agreements, bilat-
3 eral investment treaties, and free trade agreements,
4 as such agreements have the potential to catalyze
5 greater trade and investment, facilitate additional
6 investment in sub-Saharan Africa, further poverty
7 reduction efforts, and promote economic growth;

8 (2) seek to negotiate agreements with individual
9 sub-Saharan African countries as well as with the
10 Regional Economic Communities, as appropriate;

11 (3) promote full implementation of commit-
12 ments made under the WTO Agreement (as such
13 term is defined in section 2(9) of the Uruguay
14 Round Agreements Act (19 U.S.C. 3501(9)) because
15 such actions are likely to improve utilization of the
16 African Growth and Opportunity Act and promote
17 trade and investment and because regular review to
18 ensure continued compliance helps to maximize the
19 benefits of the African Growth and Opportunity Act;
20 and

21 (4) promote the negotiation of trade agreements
22 that cover substantially all trade between parties to
23 such agreements and, if other countries seek to ne-
24 gotiate trade agreements that do not cover substan-

1 tially all trade, continue to object in all appropriate
2 forums.

3 **SEC. 109. AGRICULTURAL TECHNICAL ASSISTANCE FOR**
4 **SUB-SAHARAN AFRICA.**

5 Section 13 of the AGOA Acceleration Act of 2004
6 (19 U.S.C. 3701 note) is amended—

7 (1) in subsection (a)—

8 (A) by striking “shall identify not fewer
9 than 10 eligible sub-Saharan African countries
10 as having the greatest” and inserting “,
11 through the Secretary of Agriculture, shall
12 identify eligible sub-Saharan African countries
13 that have”; and

14 (B) by striking “and complying with sani-
15 tary and phytosanitary rules of the United
16 States” and inserting “, complying with sani-
17 tary and phytosanitary rules of the United
18 States, and developing food safety standards”;

19 (2) in subsection (b)—

20 (A) by striking “20” and inserting “30”;
21 and

22 (B) by inserting after “from those coun-
23 tries” the following: “, particularly from busi-
24 nesses and sectors that engage women farmers
25 and entrepreneurs,”; and

1 (3) by adding at the end the following:

2 “(c) COORDINATION.—The President shall take such
3 measures as are necessary to ensure adequate coordina-
4 tion of similar activities of agencies of the United States
5 Government relating to agricultural technical assistance
6 for sub-Saharan Africa.”.

7 **SEC. 110. REPORTS.**

8 (a) IMPLEMENTATION REPORT.—

9 (1) IN GENERAL.—Not later than 1 year after
10 the date of the enactment of this Act, and biennially
11 thereafter, the President shall submit to Congress a
12 report on the trade and investment relationship be-
13 tween the United States and sub-Saharan African
14 countries and on the implementation of this title and
15 the amendments made by this title.

16 (2) MATTERS TO BE INCLUDED.—The report
17 required by paragraph (1) shall include the fol-
18 lowing:

19 (A) A description of the status of trade
20 and investment between the United States and
21 sub-Saharan Africa, including information on
22 leading exports to the United States from sub-
23 Saharan African countries.

1 (B) Any changes in eligibility of sub-Saha-
2 ran African countries during the period covered
3 by the report.

4 (C) A detailed analysis of whether each
5 such beneficiary sub-Saharan African country is
6 continuing to meet the eligibility requirements
7 set forth in section 104 of the African Growth
8 and Opportunity Act and the eligibility criteria
9 set forth in section 502 of the Trade Act of
10 1974.

11 (D) A description of the status of regional
12 integration efforts in sub-Saharan Africa.

13 (E) A summary of United States trade ca-
14 pacity building efforts.

15 (F) Any other initiatives related to enhanc-
16 ing the trade and investment relationship be-
17 tween the United States and sub-Saharan Afri-
18 can countries.

19 (b) POTENTIAL TRADE AGREEMENTS REPORT.—Not
20 later than 1 year after the date of the enactment of this
21 Act, and every 5 years thereafter, the United States Trade
22 Representative shall submit to Congress a report that—

23 (1) identifies sub-Saharan African countries
24 that have expressed an interest in entering into a
25 free trade agreement with the United States;

1 (2) evaluates the viability and progress of such
2 sub-Saharan African countries and other sub-Saha-
3 ran African countries toward entering into a free
4 trade agreement with the United States; and

5 (3) describes a plan for negotiating and con-
6 cluding such agreements, which includes the ele-
7 ments described in subparagraphs (A) through (E)
8 of section 116(b)(2) of the African Growth and Op-
9 portunity Act.

10 (c) **TERMINATION.**—The reporting requirements of
11 this section shall cease to have any force or effect after
12 September 30, 2025.

13 **SEC. 111. TECHNICAL AMENDMENTS.**

14 Section 104 of the African Growth and Opportunity
15 Act (19 U.S.C. 3703), as amended by section 106, is fur-
16 ther amended—

17 (1) in subsection (a), by striking “(a) IN GEN-
18 ERAL.—”; and

19 (2) by striking subsection (b).

20 **SEC. 112. DEFINITIONS.**

21 In this title:

22 (1) **BENEFICIARY SUB-SAHARAN AFRICAN**
23 **COUNTRY.**—The term “beneficiary sub-Saharan Af-
24 rican country” means a beneficiary sub-Saharan Af-
25 rican country described in subsection (e) of section

1 506A of the Trade Act of 1974 (as redesignated by
2 this Act).

3 (2) SUB-SAHARAN AFRICAN COUNTRY.—The
4 term “sub-Saharan African country” has the mean-
5 ing given the term in section 107 of the African
6 Growth and Opportunity Act.

7 **TITLE II—EXTENSION OF GEN-**
8 **ERALIZED SYSTEM OF PREF-**
9 **ERENCES**

10 **SEC. 201. EXTENSION OF GENERALIZED SYSTEM OF PREF-**
11 **ERENCES.**

12 (a) IN GENERAL.—Section 505 of the Trade Act of
13 1974 (19 U.S.C. 2465) is amended by striking “July 31,
14 2013” and inserting “December 31, 2017”.

15 (b) EFFECTIVE DATE.—

16 (1) IN GENERAL.—The amendment made by
17 subsection (a) shall apply to articles entered on or
18 after the 30th day after the date of the enactment
19 of this Act.

20 (2) RETROACTIVE APPLICATION FOR CERTAIN
21 LIQUIDATIONS AND RELIQUIDATIONS.—

22 (A) IN GENERAL.—Notwithstanding sec-
23 tion 514 of the Tariff Act of 1930 (19 U.S.C.
24 1514) or any other provision of law and subject
25 to subparagraph (B), any entry of a covered ar-

1 title to which duty-free treatment or other pref-
2 erential treatment under title V of the Trade
3 Act of 1974 (19 U.S.C. 2461 et seq.) would
4 have applied if the entry had been made on
5 July 31, 2013, that was made—

6 (i) after July 31, 2013, and

7 (ii) before the effective date specified

8 in paragraph (1),

9 shall be liquidated or reliquidated as though
10 such entry occurred on the effective date speci-
11 fied in paragraph (1).

12 (B) REQUESTS.—A liquidation or reliqui-
13 dation may be made under subparagraph (A)
14 with respect to an entry only if a request there-
15 for is filed with U.S. Customs and Border Pro-
16 tection not later than 180 days after the date
17 of the enactment of this Act that contains suffi-
18 cient information to enable U.S. Customs and
19 Border Protection—

20 (i) to locate the entry; or

21 (ii) to reconstruct the entry if it can-
22 not be located.

23 (C) PAYMENT OF AMOUNTS OWED.—Any
24 amounts owed by the United States pursuant to
25 the liquidation or reliquidation of an entry of a

1 covered article under subparagraph (A) shall be
2 paid, without interest, not later than 90 days
3 after the date of the liquidation or reliquidation
4 (as the case may be).

5 (3) DEFINITIONS.—In this subsection:

6 (A) COVERED ARTICLE.—The term “cov-
7 ered article” means an article from a country
8 that is a beneficiary developing country under
9 title V of the Trade Act of 1974 (19 U.S.C.
10 2461 et seq.) as of the effective date specified
11 in paragraph (1).

12 (B) ENTER; ENTRY.—The terms “enter”
13 and “entry” include a withdrawal from ware-
14 house for consumption.

15 **SEC. 202. AUTHORITY TO DESIGNATE CERTAIN COTTON AR-**
16 **TICLES AS ELIGIBLE ARTICLES ONLY FOR**
17 **LEAST-DEVELOPED BENEFICIARY DEVEL-**
18 **OPING COUNTRIES UNDER GENERALIZED**
19 **SYSTEM OF PREFERENCES.**

20 Section 503(b) of the Trade Act of 1974 (19 U.S.C.
21 2463(b)) is amended by adding at the end the following:

22 “(5) CERTAIN COTTON ARTICLES.—Notwith-
23 standing paragraph (3), the President may designate
24 as an eligible article or articles under subsection
25 (a)(1)(B) only for countries designated as least-de-

1 developed beneficiary developing countries under sec-
2 tion 502(a)(2) cotton articles classifiable under sub-
3 heading 5201.00.18, 5201.00.28, 5201.00.38,
4 5202.99.30, or 5203.00.30 of the Harmonized Tariff
5 Schedule of the United States.”.

6 **SEC. 203. APPLICATION OF COMPETITIVE NEED LIMITA-**
7 **TION AND WAIVER UNDER GENERALIZED**
8 **SYSTEM OF PREFERENCES WITH RESPECT TO**
9 **ARTICLES OF BENEFICIARY DEVELOPING**
10 **COUNTRIES EXPORTED TO THE UNITED**
11 **STATES DURING CALENDAR YEAR 2014.**

12 (a) IN GENERAL.—For purposes of applying and ad-
13 ministering subsections (c)(2) and (d) of section 503 of
14 the Trade Act of 1974 (19 U.S.C. 2463) with respect to
15 an article described in subsection (b) of this section, sub-
16 sections (c)(2) and (d) of section 503 of such Act shall
17 be applied and administered by substituting “October 1”
18 for “July 1” each place such date appears.

19 (b) ARTICLE DESCRIBED.—An article described in
20 this subsection is an article of a beneficiary developing
21 country that is designated by the President as an eligible
22 article under subsection (a) of section 503 of the Trade
23 Act of 1974 (19 U.S.C. 2463) and with respect to which
24 a determination described in subsection (c)(2)(A) of such
25 section was made with respect to exports (directly or indi-

1 rectly) to the United States of such eligible article during
 2 calendar year 2014 by the beneficiary developing country.

3 **SEC. 204. TRAVEL GOODS.**

4 Section 503(b)(1)(E) of the Trade Act of 1974 (19
 5 U.S.C. 2463(b)(1)(E)) is amended by striking “handbags,
 6 luggage, flat goods,”.

7 **TITLE III—EXTENSION OF PREF-**
 8 **ERENTIAL DUTY TREATMENT**
 9 **PROGRAM FOR HAITI**

10 **SEC. 301. EXTENSION OF PREFERENTIAL DUTY TREAT-**
 11 **MENT PROGRAM FOR HAITI.**

12 Section 213A of the Caribbean Basin Economic Re-
 13 covery Act (19 U.S.C. 2703a) is amended as follows:

14 (1) Subsection (b) is amended as follows:

15 (A) Paragraph (1) is amended—

16 (i) in subparagraph (B)(v)(I), by
 17 amending item (cc) to read as follows:

18 “(cc) 60 percent or more
 19 during the 1-year period begin-
 20 ning on December 20, 2017, and
 21 each of the 7 succeeding 1-year
 22 periods.”; and

23 (ii) in subparagraph (C)—

24 (I) in the table, by striking “suc-
 25 ceeding 11 1-year periods” and insert-

1 ing “16 succeeding 1-year periods”;
2 and

3 (II) by striking “December 19,
4 2018” and inserting “December 19,
5 2025”.

6 (B) Paragraph (2) is amended—

7 (i) in subparagraph (A)(ii), by strik-
8 ing “11 succeeding 1-year periods” and in-
9 serting “16 succeeding 1-year periods”;
10 and

11 (ii) in subparagraph (B)(iii), by strik-
12 ing “11 succeeding 1-year periods” and in-
13 serting “16 succeeding 1-year periods”.

14 (2) Subsection (h) is amended by striking “Sep-
15 tember 30, 2020” and inserting “September 30,
16 2025”.

17 **TITLE IV—TARIFF CLASSIFICA-**
18 **TION OF CERTAIN ARTICLES**

19 **SEC. 401. TARIFF CLASSIFICATION OF RECREATIONAL PER-**
20 **FORMANCE OUTERWEAR.**

21 (a) AMENDMENTS TO ADDITIONAL U.S. NOTES.—

22 The Additional U.S. Notes to chapter 62 of the Har-
23 monized Tariff Schedule of the United States are amend-
24 ed—

25 (1) in Additional U.S. Note 2—

1 (A) by striking “For the purposes of sub-
2 headings” and all that follows through
3 “6211.20.15” and inserting “For purposes of
4 this chapter”;

5 (B) by striking “garments classifiable in
6 those subheadings” and inserting “a garment”;
7 and

8 (C) by striking “D 3600-81” and inserting
9 “D 3779–81”; and

10 (2) by adding at the end the following new
11 notes:

12 “3. (a) For purposes of this chapter, the term ‘rec-
13 reational performance outerwear’ means trousers (includ-
14 ing, but not limited to, paddling pants, ski or snowboard
15 pants, and ski or snowboard pants intended for sale as
16 parts of ski-suits), coveralls and bib overalls, and jackets
17 (including, but not limited to, full zip jackets, paddling
18 jackets, ski jackets, and ski jackets intended for sale as
19 parts of ski-suits), windbreakers, and similar articles (in-
20 cluding padded, sleeveless jackets) composed of fabrics of
21 cotton, wool, hemp, bamboo, silk, or manmade fiber, or
22 a combination of such fibers, that are either water resist-
23 ant or treated with plastics, or both, with critically sealed
24 seams, and with 5 or more of the following features:

25 “(i) Insulation for cold weather protection.

1 “(ii) Pockets, at least one of which has a
2 zippered, hook and loop, or other type of closure.

3 “(iii) Elastic, drawcord, or other means of
4 tightening around the waist or leg hems, including
5 hidden leg sleeves with a means of tightening at the
6 ankle for trousers and tightening around the waist
7 or bottom hem for jackets.

8 “(iv) Venting, not including grommet(s).

9 “(v) Articulated elbows or knees.

10 “(vi) Reinforcement in one of the following
11 areas: the elbows, shoulders, seat, knees, ankles, or
12 cuffs.

13 “(vii) Weatherproof closure at the waist or
14 front.

15 “(viii) Multi-adjustable hood or adjustable col-
16 lar.

17 “(ix) Adjustable powder skirt, inner protective
18 skirt, or adjustable inner protective cuff at sleeve
19 hem.

20 “(x) Construction at the arm gusset that uti-
21 lizes fabric, design, or patterning to allow radial arm
22 movement.

23 “(xi) Odor control technology.

24 The term ‘recreational performance outerwear’ does not
25 include occupational outerwear.

1 “(b) For purposes of this Note, the following terms
2 have the following meanings:

3 “(i) The term ‘treated with plastics’ refers to
4 textile fabrics impregnated, coated, covered, or lami-
5 nated with plastics, as described in Note 2 to chap-
6 ter 59.

7 “(ii) The term ‘sealed seams’ means seams that
8 have been covered by means of taping, gluing, bond-
9 ing, cementing, fusing, welding, or a similar process
10 so that water cannot pass through the seams when
11 tested in accordance with the current version of
12 AATCC Test Method 35.

13 “(iii) The term ‘critically sealed seams’
14 means—

15 “(A) for jackets, windbreakers, and similar
16 articles (including padded, sleeveless jackets),
17 sealed seams that are sealed at the front and
18 back yokes, or at the shoulders, arm holes, or
19 both, where applicable; and

20 “(B) for trousers, overalls and bib overalls
21 and similar articles, sealed seams that are
22 sealed at the front (up to the zipper or other
23 means of closure) and back rise.

24 “(iv) The term ‘insulation for cold weather pro-
25 tection’ means insulation with either synthetic fill,

1 down, a laminated thermal backing, or other lining
2 for thermal protection from cold weather.

3 “(v) The term ‘venting’ refers to closeable or
4 permanent constructed openings in a garment (ex-
5 cluding front, primary zipper closures and grom-
6 met(s)) to allow increased expulsion of built-up heat
7 during outdoor activities. In a jacket, such openings
8 are often positioned on the underarm seam of a gar-
9 ment but may also be placed along other seams in
10 the front or back of a garment. In trousers, such
11 openings are often positioned on the inner or outer
12 leg seams of a garment but may also be placed along
13 other seams in the front or back of a garment.

14 “(vi) The term ‘articulated elbows or knees’ re-
15 fers to the construction of a sleeve (or pant leg) to
16 allow improved mobility at the elbow (or knee)
17 through the use of extra seams, darts, gussets, or
18 other means.

19 “(vii) The term ‘reinforcement’ refers to the use
20 of a double layer of fabric or section(s) of fabric that
21 is abrasion-resistant or otherwise more durable than
22 the face fabric of the garment.

23 “(viii) The term ‘weatherproof closure’ means a
24 closure (including, but not limited to, laminated or
25 coated zippers, storm flaps, or other weatherproof

1 construction) that has been reinforced or engineered
2 in a manner to reduce the penetration or absorption
3 of moisture or air through an opening in the gar-
4 ment.

5 “(ix) The term ‘multi-adjustable hood or ad-
6 justable collar’ means, in the case of a hood, a hood
7 into which is incorporated two or more draw cords,
8 adjustment tabs, or elastics, or, in the case of a col-
9 lar, a collar into which is incorporated at least one
10 draw cord, adjustment tab, elastic, or similar compo-
11 nent, to allow volume adjustments around a helmet,
12 or the crown of the head, neck, or face.

13 “(x) The terms ‘adjustable powder skirt’ and
14 ‘inner protective skirt’ refer to a partial lower inner
15 lining with means of tightening around the waist for
16 additional protection from the elements.

17 “(xi) The term ‘arm gusset’ means construction
18 at the arm of a gusset that utilizes an extra fabric
19 piece in the underarm, usually diamond- or tri-
20 angular-shaped, designed, or patterned to allow ra-
21 dial arm movement.

22 “(xii) The term ‘radial arm movement’ refers to
23 unrestricted, 180-degree range of motion for the
24 arm while wearing performance outerwear.

1 “(xiii) The term ‘odor control technology’
2 means the incorporation into a fabric or garment of
3 materials, including, but not limited to, activated
4 carbon, silver, copper, or any combination thereof,
5 capable of adsorbing, absorbing, or reacting with
6 human odors, or effective in reducing the growth of
7 odor-causing bacteria.

8 “(xiv) The term ‘occupational outerwear’ means
9 outerwear garments, including uniforms, designed or
10 marketed for use in the workplace or at a worksite
11 to provide durable protection from cold or inclement
12 weather and/or workplace hazards, such as fire, elec-
13 trical, abrasion, or chemical hazards, or impacts,
14 cuts, punctures, or similar hazards.

15 “(c) Notwithstanding subdivision (b)(i) of this Note,
16 for purposes of this chapter, Notes 1 and 2(a)(1) to chap-
17 ter 59 and Note 1(c) to chapter 60 shall be disregarded
18 in classifying goods as ‘recreational performance outer-
19 wear’.

20 “(d) For purposes of this chapter, the importer of
21 record shall maintain internal import records that specify
22 upon entry whether garments claimed as recreational per-
23 formance outerwear have an outer surface that is water
24 resistant, treated with plastics, or a combination thereof,
25 and shall further enumerate the specific features that

1 make the garments eligible to be classified as recreational
 2 performance outerwear.”.

3 (b) TARIFF CLASSIFICATIONS.—Chapter 62 of the
 4 Harmonized Tariff Schedule of the United States is
 5 amended as follows:

6 (1) By striking subheading 6201.11.00 and in-
 7 serting the following, with the article description for
 8 subheading 6201.11 having the same degree of in-
 9 dentation as the article description for subheading
 10 6201.11.00 (as in effect on the day before the date
 11 of the enactment of this Act):

6201.11	Of wool or fine animal hair:			
6201.11.05	Recreational performance outerwear	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%
6201.11.10	Other	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%

12 (2) By striking subheadings 6201.12.10 and
 13 6201.12.20 and inserting the following, with the ar-
 14 ticle description for subheading 6201.12.05 having
 15 the same degree of indentation as the article descrip-
 16 tion for subheading 6201.12.10 (as in effect on the
 17 day before the date of the enactment of this Act):

6201.12.05	Recreational performance outerwear	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	60%
6201.12.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
6201.12.20	Other	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

1 (3) By striking subheadings 6201.13.10
2 through 6201.13.40 and inserting the following, with
3 the article description for subheading 6201.13.05
4 having the same degree of indentation as the article
5 description for subheading 6201.13.10 (as in effect
6 on the day before the date of the enactment of this
7 Act):

6201.13.05	Recreational performance outerwear	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6201.13.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
	Other:			

6201.13.30	Containing 36 percent or more by weight of wool or fine animal hair	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%	
6201.13.40	Other	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.

1 (4) By striking subheadings 6201.19.10 and
 2 6201.19.90 and inserting the following, with the ar-
 3 ticle description for subheading 6201.19.05 having
 4 the same degree of indentation as the article descrip-
 5 tion for subheading 6201.19.10 (as in effect on the
 6 day before the date of the enactment of this Act):

“

6201.19.05	Recreational performance outerwear	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
6201.19.10	Other: Containing 70 percent or more by weight of silk or silk waste	Free		35%	
6201.19.90	Other	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	”.

7 (5) By striking subheadings 6201.91.10 and
 8 6201.91.20 and inserting the following, with the ar-
 9 ticle description for subheading 6201.91.05 having
 10 the same degree of indentation as the article descrip-
 11 tion for subheading 6201.91.10 (as in effect on the
 12 day before the date of the enactment of this Act):

6201.91.05	Recreational performance outerwear	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 19.8¢/kg + 7.8% (OM)	58.5%
6201.91.10	Other: Padded, sleeveless jackets ..	8.5%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 7.6% (AU) 3.4% (OM)	58.5%
6201.91.20	Other	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 19.8¢/kg + 7.8% (OM)	52.9¢/kg + 58.5%

1 (6) By striking subheadings 6201.92.10
2 through 6201.92.20 and inserting the following, with
3 the article description for subheading 6201.92.05
4 having the same degree of indentation as the article
5 description for subheading 6201.92.10 (as in effect
6 on the day before the date of the enactment of this
7 Act):

6201.92.05	Recreational performance outerwear	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6201.92.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
6201.92.15	Other: Water resistant	6.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU)	37.5%

6201.92.20	Other	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
------------	-------------	------	---	-----

1 (7) By striking subheadings 6201.93.10
 2 through 6201.93.35 and inserting the following, with
 3 the article description for subheading 6201.93.05
 4 having the same degree of indentation as the article
 5 description for subheading 6201.93.10 (as in effect
 6 on the day before the date of the enactment of this
 7 Act):

6201.93.05	Recreational performance out- erwear	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6201.93.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
6201.93.20	Other: Padded, sleeveless jackets	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6201.93.25	Other: Containing 36 percent or more by weight of wool or fine animal hair	49.5¢/kg + 19.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%
6201.93.30	Other: Water resistant	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%

6201.93.35	Other	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
------------	-------------	-------	---	-----	----

1 (8) By striking subheadings 6201.99.10 and
 2 6201.99.90 and inserting the following, with the ar-
 3 ticle description for subheading 6201.99.05 having
 4 the same degree of indentation as the article descrip-
 5 tion for subheading 6201.99.10 (as in effect on the
 6 day before the date of the enactment of this Act):

6201.99.05	Recreational performance outerwear	4.2%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU)	35%	”.
6201.99.10	Other: Containing 70 percent or more by weight of silk or silk waste	Free		35%	
6201.99.90	Other	4.2%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU)	35%	

7 (9) By striking subheading 6202.11.00 and in-
 8 sserting the following, with the article description for
 9 subheading 6202.11 having the same degree of in-
 10 dentation as the article description for subheading
 11 6202.11.00 (as in effect on the day before the date
 12 of the enactment of this Act):

6202.11	Of wool or fine animal hair:				
6202.11.05	Recreational performance outerwear	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	46.3¢/kg + 58.5%	

6202.11.10	Other	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	46.3¢/kg + 58.5%	”.
------------	-------------	-------------------	--	------------------	----

1 (10) By striking subheadings 6202.12.10 and
 2 6202.12.20 and inserting the following, with the ar-
 3 ticle description for subheading 6202.12.05 having
 4 the same degree of indentation as the article descrip-
 5 tion for subheading 6202.12.10 (as in effect on the
 6 day before the date of the enactment of this Act):

6202.12.05	Recreational performance outerwear	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
6202.12.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down com- prises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
6202.12.20	Other	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	

7 (11) By striking subheadings 6202.13.10
 8 through 6202.13.40 and inserting the following, with
 9 the article description for subheading 6202.13.05
 10 having the same degree of indentation as the article
 11 description for subheading 6202.13.10 (as in effect
 12 on the day before the date of the enactment of this
 13 Act):

6202.13.05	Recreational performance outerwear	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6202.13.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
6202.13.30	Other: Containing 36 percent or more by weight of wool or fine animal hair	43.5¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	46.3¢/kg + 58.5%
6202.13.40	Other	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

1 (12) By striking subheadings 6202.19.10 and
2 6202.19.90 and inserting the following, with the ar-
3 ticle description for subheading 6202.19.05 having
4 the same degree of indentation as the article descrip-
5 tion for subheading 6202.19.10 (as in effect on the
6 day before the date of the enactment of this Act):

6202.19.05	Recreational performance outerwear	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%
6202.19.10	Other: Containing 70 percent or more by weight or silk or silk waste	Free		35%
6202.19.90	Other	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%

1 (13) By striking subheadings 6202.91.10 and
 2 6202.91.20 and inserting the following, with the ar-
 3 ticle description for subheading 6202.91.05 having
 4 the same degree of indentation as the article descrip-
 5 tion for subheading 6202.91.10 (as in effect on the
 6 day before the date of the enactment of this Act):

6202.91.05	Recreational performance out- erwear	36¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 14.4¢/kg + 6.5% (OM)	58.5%
6202.91.10	Other: Padded, sleeveless jackets ..	14%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 5.6% (OM)	58.5%
6202.91.20	Other	36¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 14.4¢/kg + 6.5% (OM)	46.3¢/kg + 58.5%

7 (14) By striking subheadings 6202.92.10
 8 through 6202.92.20 and inserting the following, with
 9 the article description for subheading 6202.92.05
 10 having the same degree of indentation as the article
 11 description for subheading 6202.92.10 (as in effect
 12 on the day before the date of the enactment of this
 13 Act):

6202.92.05	Recreational performance outerwear	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	Other:			

6202.92.10	Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
6202.92.15	Other: Water resistant	6.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU)	37.5%
6202.92.20	Other	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

1 (15) By striking subheadings 6202.93.10
2 through 6202.93.50 and inserting the following, with
3 the article description for subheading 6202.93.05
4 having the same degree of indentation as the article
5 description for subheading 6202.93.10 (as in effect
6 on the day before the date of the enactment of this
7 Act):

6202.93.05	Recreational performance outerwear	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6202.93.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
	Other:			

6202.93.20	Padded, sleeveless jackets	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6202.93.40	Other: Containing 36 percent or more by weight of wool or fine animal hair	43.4¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	46.3¢/kg + 58.5%
6202.93.45	Other: Water resistant	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
6202.93.50	Other	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

1 (16) By striking subheadings 6202.99.10 and
2 6202.99.90 and inserting the following, with the ar-
3 ticle description for subheading 6202.99.05 having
4 the same degree of indentation as the article descrip-
5 tion for subheading 6202.99.10 (as in effect on the
6 day before the date of the enactment of this Act):

6202.99.05	Recreational performance outerwear	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%
6202.99.10	Other: Containing 70 percent or more by weight of silk or silk waste	Free		35%
6202.99.90	Other	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%

7 (17) By striking subheadings 6203.41 and
8 6203.41.05, and the superior text to subheading
9 6203.41.05, and inserting the following, with the ar-

1 title description for subheading 6203.41 having the
 2 same degree of indentation as the article description
 3 for subheading 6203.41 (as in effect on the day be-
 4 fore the date of the enactment of this Act):

6203.41	Of wool or fine animal hair:			
6203.41.05	Recreational performance outerwear	41.9¢/kg + 16.3%	Free (BH, CA, CL, CO,IL, JO,KR, MA,MX, P, PA, PE, SG) 8% (AU) 16.7¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%
6203.41.10	Trousers, breeches and shorts: Trousers and breeches, containing elastomeric fiber, water resistant, without belt loops, weighing more than 9 kg per dozen	7.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 6.8% (AU) 3% (OM)	52.9¢/kg + 58.5%

5 (18) By striking subheadings 6203.42.10
 6 through 6203.42.40 and inserting the following, with
 7 the article description for subheading 6203.42.05
 8 having the same degree of indentation as the article
 9 description for subheading 6203.42.10 (as in effect
 10 on the day before the date of the enactment of this
 11 Act):

6203.42.05	Recreational performance outerwear	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%
6203.42.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	Free		60%

6203.42.20	Other: Bib and brace overalls	10.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
6203.42.40	Other	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%	”.

1 (19) By striking subheadings 6203.43.10
2 through 6203.43.40 and inserting the following, with
3 the article description for subheading 6203.43.05
4 having the same degree of indentation as the article
5 description for subheading 6203.43.10 (as in effect
6 on the day before the date of the enactment of this
7 Act):

6203.43.05	Recreational performance out- wear	27.9%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR)	90%	
6203.43.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	Free		60%	
6203.43.15	Other: Bib and brace overalls: Water resistant	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
6203.43.20	Other	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
	Other:				

6203.43.25	Certified hand-loomed and folklore products ..	12.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6203.43.30	Other: Containing 36 percent or more by weight of wool or fine animal hair	49.6¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%
6203.43.35	Other: Water resistant trousers or breeches	7.1%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.3% (AU) 2.8% (KR)	65%
6203.43.40	Other	27.9%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR)	90%

1 (20) By striking subheadings 6203.49 through
2 6203.49.80 and inserting the following, with the ar-
3 ticle description for subheading 6203.49 having the
4 same degree of indentation as the article description
5 for subheading 6203.49 (as in effect on the day be-
6 fore the date of the enactment of this Act):

6203.49	Of other textile materials:			
6203.49.05	Recreational performance outerwear	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 1.1% (KR)	35%
6203.49.10	Other: Of artificial fibers: Bib and brace overalls	8.5%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 7.6% (AU)	76%
	Trousers, breeches and shorts:			

6203.49.15	Certified hand-loomed and folklore products	12.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6203.49.20	Other	27.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6203.49.40	Containing 70 percent or more by weight of silk or silk waste	Free		35%
6203.49.80	Other	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 1.1% (KR)	35%

1 (21) By striking subheadings 6204.61.10 and
2 6204.61.90 and inserting the following, with the ar-
3 ticle description for subheading 6204.61.05 having
4 the same degree of indentation as the article descrip-
5 tion for subheading 6204.61.10 (as in effect on the
6 day before the date of the enactment of this Act):

6204.61.05	Recreational performance outerwear	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 5.4% (OM) 8% (AU)	58.5%
6204.61.10	Other: Trousers and breeches, con- taining elastomeric fiber, water resistant, without belt loops, weighing more than 6 kg per dozen	7.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 3% (OM) 6.8% (AU)	58.5%
6204.61.90	Other	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 5.4% (OM) 8% (AU)	58.5%

1 (22) By striking subheadings 6204.62.10
 2 through 6204.62.40 and inserting the following, with
 3 the article description for subheading 6204.62.05
 4 having the same degree of indentation as the article
 5 description for subheading 6204.62.10 (as in effect
 6 on the day before the date of the enactment of this
 7 Act):

6204.62.05	Recreational performance outerwear	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%
6204.62.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	Free		60%
6204.62.20	Other: Bib and brace overalls	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6204.62.30	Other: Certified hand-loomed and folklore products	7.1%	Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	37.5%
6204.62.40	Other	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%

8 (23) By striking subheadings 6204.63.10
 9 through 6204.63.35 and inserting the following, with
 10 the article description for subheading 6204.63.05
 11 having the same degree of indentation as the article
 12 description for subheading 6204.63.10 (as in effect

1 on the day before the date of the enactment of this
 2 Act):

6204.63.05	Recreational performance outerwear	28.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.4% (KR)	90%
6204.63.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down	Free		60%
6204.63.12	Other: Bib and brace overalls: Water resistant	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
6204.63.15	Other	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6204.63.20	Certified hand-loomed and folklore products	11.3%	Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6204.63.25	Other: Containing 36 percent or more by weight of wool or fine animal hair	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	58.5%
6204.63.30	Other: Water resistant trousers or breeches	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
6204.63.35	Other	28.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.4% (KR)	90%

3 (24) By striking subheadings 6204.69 through
 4 6204.69.90 and inserting the following, with the ar-

1 title description for subheading 6204.69 having the
 2 same degree of indentation as the article description
 3 for subheading 6204.69 (as in effect on the day be-
 4 fore the date of the enactment of this Act):

6204.69	Of other textile materials:			
6204.69.05	Recreational performance outerwear	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%
	Other:			
	Of artificial fibers:			
6204.69.10	Bib and brace overalls	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
	Trousers, breeches and shorts:			
6204.69.20	Containing 36 percent or more by weight of wool or fine animal hair	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	58.5%
6204.69.25	Other	28.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	Of silk or silk waste:			
6204.69.40	Containing 70 percent or more by weight of silk or silk waste	1.1%	Free (AU, BH, CA, CL, CO, E, IL, J, JO, KR, MA, MX, OM, P, PA, PE, SG)	65%
6204.69.60	Other	7.1%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
6204.69.90	Other	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%

5 (25) By striking subheadings 6210.40.30 and
 6 6210.40.50 and inserting the following, with the ar-

1 title description for subheading 6210.40.05 having
 2 the same degree of indentation as the article descrip-
 3 tion for subheading 6210.40.30 (as in effect on the
 4 day before the date of the enactment of this Act):

6210.40.05	Recreational performance outerwear	7.1%	Free (AU, BH, CA, CL, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%
6210.40.30	Other: Having an outer surface impregnated, coated, covered or laminated with rubber or plastics material which completely obscures the underlying fabric	3.8%	Free (AU, BH, CA, CL, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%
6210.40.50	Other	7.1%	Free (AU, BH, CA, CL, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%

5 (26) By striking subheadings 6210.50.30 and
 6 6210.50.50 and inserting the following, with the ar-
 7 ticle description for subheading 6210.50.05 having
 8 the same degree of indentation as the article descrip-
 9 tion for subheading 6210.50.30 (as in effect on the
 10 day before the date of the enactment of this Act):

6210.50.05	Recreational performance outerwear	7.1%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%
6210.50.30	Other: Having an outer surface impregnated, coated, covered or laminated with rubber or plastics material which completely obscures the underlying fabric	3.8%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%
6210.50.50	Other	7.1%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%

1 (27) By striking subheading 6211.32.00 and in-
 2 sserting the following, with the article description for
 3 subheading 6211.32 having the same degree of in-
 4 dentation as the article description for subheading
 5 6211.32.00 (as in effect on the day before the date
 6 of the enactment of this Act):

“	6211.32	Of cotton:						
	6211.32.05	Recreational performance outer- wear	8.1%		Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	90%		
	6211.32.10	Other	8.1%		Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	90%		”.

7 (28) By striking subheading 6211.33.00 and in-
 8 sserting the following, with the article description for
 9 subheading 6211.33 having the same degree of in-
 10 dentation as the article description for subheading
 11 6211.33.00 (as in effect on the day before the date
 12 of the enactment of this Act):

“	6211.33	Of man-made fibers:						
	6211.33.05	Recreational performance outer- wear	16%		Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 6.4% (OM)	76%		
	6211.33.10	Other	16%		Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 6.4% (OM)	76%		”.

13 (29) By striking subheadings 6211.39.05
 14 through 6211.39.90 and inserting the following, with

1 the article description for subheading 6211.39.05
 2 having the same degree of indentation as the article
 3 description for subheading 6211.39.05 (as in effect
 4 on the day before the date of the enactment of this
 5 Act):

6211.39.05	Recreational performance outerwear	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%
6211.39.10	Other: Of wool or fine animal hair	12%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 4.8% (OM)	58.5%
6211.39.20	Containing 70 percent or more by weight of silk or silk waste	0.5%	Free (AU, BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%
6211.39.90	Other	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%

6 (30) By striking subheading 6211.42.00 and in-
 7 serting the following, with the article description for
 8 subheading 6211.42 having the same degree of in-
 9 dentation as the article description for subheading
 10 6211.42.00 (as in effect on the day before the date
 11 of the enactment of this Act):

6211.42	Of cotton:			
6211.42.05	Recreational performance outerwear	8.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 7.2% (AU)	90%

6211.42.10	Other	8.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 7.2% (AU)	90%	”.
------------	-------------	------	---	-----	----

1 (31) By striking subheading 6211.43.00 and in-
 2 serting the following, with the article description for
 3 subheading 6211.43 having the same degree of in-
 4 dentation as the article description for subheading
 5 6211.43.00 (as in effect on the day before the date
 6 of the enactment of this Act):

6211.43	Of man-made fibers:				
6211.43.05	Recreational performance outerwear	16%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 6.4% (OM)	90%	
6211.43.10	Other	16%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 6.4% (OM)	90%	”.

7 (32) By striking subheadings 6211.49.10
 8 through 6211.49.90 and inserting the following, with
 9 the article description for subheading 6211.49.05
 10 having the same degree of indentation as the article
 11 description for subheading 6211.49.10 (as in effect
 12 on the day before the date of the enactment of this
 13 Act):

6211.49.05	Recreational performance outerwear	7.3%	Free (BH, CA, CL, CO, E, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.5% (AU) 2.9% (KR)	35%	
	Other:				

6211.49.10	Containing 70 percent or more by weight of silk or silk waste	1.2%	Free (AU, BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%
6211.49.41	Of wool or fine animal hair	12%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 4.8% (OM) 8% (AU)	58.5%
6211.49.90	Other	7.3%	Free (BH, CA, CL, CO, E, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.5% (AU) 2.9% (KR)	35%

1 **SEC. 402. DUTY TREATMENT OF SPECIALIZED ATHLETIC**
 2 **FOOTWEAR.**

3 (a) DEFINITION OF SPECIALIZED ATHLETIC FOOT-
 4 WEAR.—The Additional U.S. Notes to chapter 64 of the
 5 Harmonized Tariff Schedule of the United States are
 6 amended by adding at the end the following:

7 “6. For the purposes of this chapter, the term ‘spe-
 8 cialized athletic footwear’ includes footwear (other than
 9 footwear described in Subheading Note 1 or Additional
 10 U.S. Note 2) that is designed to be worn chiefly for sports
 11 or athletic purposes, hiking shoes, trekking shoes, and
 12 trail running shoes, the foregoing valued over \$24/pair and
 13 which provides protection against water that is imparted
 14 by the use of a coated or laminated textile fabric.”.

15 (b) DUTY TREATMENT FOR SPECIALIZED ATHLETIC
 16 FOOTWEAR.—Chapter 64 of the Harmonized Tariff
 17 Schedule of the United States is amended as follows:

1 (1) By inserting after subheading 6402.91.40
 2 the following new subheading, with the article de-
 3 scription for subheading 6402.91.42 having the
 4 same degree of indentation as the article description
 5 for subheading 6402.91.40:

“	6402.91.42	Specialized athletic footwear (except footwear with waterproof molded bottoms, including bottoms comprising an outer sole and all or part of the upper and except footwear with insulation that provides protection against cold weather), whose height from the bottom of the outer sole to the top of the upper does not exceed 15.34 cm	20%	Free (AU, BH, CA, CL, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, R, SG)	35%	”.
---	------------	--	-----	---	-----	----

6 (2) By inserting immediately preceding sub-
 7 heading 6402.99.33 the following new subheading,
 8 with the article description for subheading
 9 6402.99.32 having the same degree of indentation as
 10 the article description for subheading 6402.99.33:

“	6402.99.32	Specialized athletic footwear	20%	Free (AU, BH, CA, CL, D, IL, JO, MA, MX, P) 1% (PA) 6% (OM) 6% (PE) 12% (CO) 20% (KR)	35%	”.
---	------------	-------------------------------------	-----	--	-----	----

11 (c) STAGED RATE REDUCTIONS.—The staged reduc-
 12 tions in special rates of duty proclaimed for subheading
 13 6402.99.90 of the Harmonized Tariff Schedule of the
 14 United States before the date of the enactment of this Act
 15 shall be applied to subheading 6402.99.32 of such Sched-

1 rule, as added by subsection (b)(2), beginning in calendar
2 year 2016.

3 **SEC. 403. EFFECTIVE DATE.**

4 This title and the amendments made by this title
5 shall—

6 (1) take effect on the 15th day after the date
7 of the enactment of this Act; and

8 (2) apply to articles entered, or withdrawn from
9 warehouse for consumption, on or after such 15th
10 day.

11 **TITLE V—MISCELLANEOUS**
12 **PROVISIONS**

13 **SEC. 501. REPORT ON CONTRIBUTION OF TRADE PREF-**
14 **ERENCE PROGRAMS TO REDUCING POVERTY**
15 **AND ELIMINATING HUNGER.**

16 Not later than one year after the date of the enact-
17 ment of this Act, the President shall submit to Congress
18 a report assessing the contribution of the trade preference
19 programs of the United States, including the Generalized
20 System of Preferences under title V of the Trade Act of
21 1974 (19 U.S.C. 2461 et seq.), the African Growth and
22 Opportunity Act (19 U.S.C. 3701 et seq.), and the Carib-
23 bean Basin Economic Recovery Act (19 U.S.C. 2701 et
24 seq.), to the reduction of poverty and the elimination of
25 hunger.

TITLE VI—OFFSETS

1 **SEC. 601. CUSTOMS USER FEES.**

2 (a) IN GENERAL.—Section 13031(j)(3)(A) of the
3 Consolidated Omnibus Budget Reconciliation Act of 1985
4 (19 U.S.C. 58c(j)(3)(A)) is amended by striking “Sep-
5 tember 30, 2024” and inserting “July 7, 2025”.

6 (b) RATE FOR MERCHANDISE PROCESSING FEES.—
7 Section 503 of the United States–Korea Free Trade
8 Agreement Implementation Act (Public Law 112–41; 125
9 Stat. 460) is amended by striking “June 30, 2021” and
10 inserting “June 30, 2025”.

11 **SEC. 602. TIME FOR PAYMENT OF CORPORATE ESTIMATED** 12 **TAXES.**

13 Notwithstanding section 6655 of the Internal Rev-
14 enue Code of 1986, in the case of a corporation with assets
15 of not less than \$1,000,000,000 (determined as of the end
16 of the preceding taxable year)—

17 (1) the amount of any required installment of
18 corporate estimated tax which is otherwise due in
19 July, August, or September of 2020 shall be in-
20 creased by 5.25 percent of such amount (determined
21 without regard to any increase in such amount not
22 contained in such Code); and

23 (2) the amount of the next required installment
24 after an installment referred to in paragraph (1)
25

1 shall be appropriately reduced to reflect the amount
2 of the increase by reason of such paragraph.

3 **SEC. 603. IMPROVED INFORMATION REPORTING ON UNRE-**
4 **PORTED AND UNDERREPORTED FINANCIAL**
5 **ACCOUNTS.**

6 (a) ELIMINATION OF MINIMUM INTEREST REQUIRE-
7 MENT.—

8 (1) IN GENERAL.—Section 6049(a) of the In-
9 ternal Revenue Code of 1986 is amended by striking
10 “aggregating \$10 or more” each place it appears.

11 (2) CONFORMING AMENDMENTS.—Subpara-
12 graph (C) of section 6049(d)(5) of such Code is
13 amended—

14 (A) by striking “which involves the pay-
15 ment of \$10 or more of interest”, and

16 (B) by striking “IN THE CASE OF TRANS-
17 ACTIONS INVOLVING \$10 OR MORE” in the head-
18 ing.

19 (3) EFFECTIVE DATE.—The amendments made
20 by this subsection shall apply to returns filed after
21 December 31, 2015.

22 (b) REPORTING OF NON-INTEREST BEARING DEPOS-
23 ITS.—

24 (1) IN GENERAL.—Subpart B of part III of
25 subchapter A of chapter 61 of the Internal Revenue

1 Code of 1986 is amended by inserting after section
2 6049 the following new section:

3 **“SEC. 6049A. RETURNS REGARDING NON-INTEREST BEAR-**
4 **ING DEPOSITS.**

5 “(a) REQUIREMENT OF REPORTING.—Every person
6 who holds a reportable deposit during any calendar year
7 shall make a return according to the forms or regulations
8 prescribed by the Secretary, setting forth the name and
9 address of the person for whom such deposit was held.

10 “(b) REPORTABLE DEPOSIT.—For purposes of this
11 section—

12 “(1) IN GENERAL.—The term ‘reportable de-
13 posit’ means—

14 “(A) any amount on deposit with—

15 “(i) a person carrying on a banking
16 business,

17 “(ii) a mutual savings bank, a savings
18 and loan association, a building and loan
19 association, a cooperative bank, a home-
20 stead association, a credit union, an indus-
21 trial loan association or bank, or any simi-
22 lar organization,

23 “(iii) a broker (as defined in section
24 6045(c)), or

1 “(iv) any other person provided in
2 regulations prescribed by the Secretary, or

3 “(B) to the extent provided by the Sec-
4 retary in regulations, any amount held by an
5 insurance company, an investment company (as
6 defined in section 3 of the Investment Company
7 Act of 1940), or held in other pooled funds or
8 trusts.

9 “(2) EXCEPTIONS.—Such term shall not in-
10 clude—

11 “(A) any amount with respect to which a
12 report is made under section 6049,

13 “(B) any amount on deposit with or held
14 by a natural person,

15 “(C) except to the extent provided in regu-
16 lations, any amount—

17 “(i) held with respect to a person de-
18 scribed in section 6049(b)(4),

19 “(ii) with respect to which section
20 6049(b)(5) would apply if a payment were
21 made with respect to such amount, or

22 “(iii) on deposit with or held by a per-
23 son described in section 6049(b)(2)(C), or

24 “(D) any amount for which the Secretary
25 determines there is already sufficient reporting.

1 “(c) STATEMENTS TO BE FURNISHED TO PERSONS
2 WITH RESPECT TO WHOM INFORMATION IS REQUIRED.—

3 “(1) IN GENERAL.—Every person required to
4 make a return under subsection (a) shall furnish to
5 each person whose name is required to be set forth
6 in such return a written statement showing—

7 “(A) the name, address, and phone num-
8 ber of the information contact of the person re-
9 quired to make such return, and

10 “(B) the reportable account with respect to
11 which such return was made.

12 “(2) TIME AND FORM OF STATEMENT.—The
13 written statement under paragraph (1)—

14 “(A) shall be furnished at a time and in a
15 manner similar to the time and manner that
16 statements are required to be filed under sec-
17 tion 6049(c)(2), and

18 “(B) shall be in such form as the Sec-
19 retary may prescribe by regulations.

20 “(d) PERSON.—For purposes of this section, the term
21 ‘person’, when referring to the person for whom a deposit
22 is held, includes any governmental unit and any agency
23 or instrumentality thereof and any international organiza-
24 tion and any agency or instrumentality thereof.”.

25 (2) ASSESSABLE PENALTIES.—

1 (A) FAILURE TO FILE RETURN.—Subpara-
2 graph (B) of section 6724(d)(1) of such Code
3 is amended by striking “or” at the end of
4 clause (xxiv), by striking “and” at the end of
5 clause (xxv) and inserting “or”, and by insert-
6 ing after clause (xxv) the following new clause:

7 “(xxvi) section 6049A(a) (relating to
8 returns regarding non-interest bearing de-
9 posits), and”.

10 (B) FAILURE TO FILE PAYEE STATE-
11 MENT.—Paragraph (2) of section 6724(d) of
12 such Code is amended by striking “or” at the
13 end of subparagraph (GG), by striking the pe-
14 riod at the end of subparagraph (HH) and in-
15 serting “, or”, and by inserting after subpara-
16 graph (HH) the following new subparagraph:

17 “(II) section 6049A(e) (relating to returns
18 regarding non-interest bearing deposits).”.

19 (3) CLERICAL AMENDMENT.—The table of sec-
20 tion for subpart B of part III of subchapter A of
21 chapter 61 of such Code is amended by inserting
22 after the item relating to section 6049 the following
23 new item:

“Sec. 6049A. Returns regarding non-interest bearing deposits.”.

1 (4) EFFECTIVE DATE.—The amendments made
2 by this subsection shall apply to returns filed after
3 December 31, 2015.

Calendar No. 74

114TH CONGRESS
1ST Session

S. 1267

A BILL

To extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes.

MAY 11, 2015

Read twice and placed on the calendar