

Public Law 95-198
95th Congress

An Act

Nov. 23, 1977
[H.R. 422]

To amend the Tariff Schedules of the United States to provide duty-free treatment of any aircraft engine used as a temporary replacement for an aircraft engine being overhauled within the United States if duty was paid on such replacement engine during a previous importation.

Aircraft engines,
duty-free
treatment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subpart A of part 1 of schedule 8 of the Tariff Schedules of the United States (19 U.S.C. 1202) is amended by inserting immediately after item 801.10 the following new item:

“ 801.20	Any aircraft engine or propeller, or any part or accessory of either, previously imported, with respect to which the duty was paid upon such previous importation, if (1) reimported without having been advanced in value or improved in condition by any process of manufacture or other means while abroad, after having been exported under loan, lease, or rent to an aircraft owner or operator as a temporary replacement for an aircraft engine being overhauled, repaired, rebuilt, or reconditioned in the United States, and (2) reimported by or for the account of the person who exported it from the United States.....	Free	Free	”.
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Effective date.
19 USC 1202
note.

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 The amendment made by the first section of this Act shall apply with respect to articles entered, or withdrawn from warehouse, for consumption on or after the date of the enactment of this Act.

Approved November 23, 1977.

LEGISLATIVE HISTORY:

- HOUSE REPORT No. 95-77 (Comm. on Ways and Means).
- SENATE REPORT No. 95-425 (Comm. on Finance).
- CONGRESSIONAL RECORD, Vol. 123 (1977):
 - Mar. 21, considered and passed House.
 - Sept. 16, considered and passed Senate, amended.
 - Oct. 25, House disagreed to Senate amendments.
 - Nov. 4, Senate receded from its amendments.