

Public Law 103-237
103d Congress

An Act

Apr. 30, 1994
[H.R. 4066]

To suspend temporarily the duty on the personal effects of participants in, and certain other individuals associated with, the 1994 World Cup Soccer Games, the 1994 World Rowing Championships, the 1995 Special Olympics World Games, the 1996 Summer Olympics, and the 1996 Paralympics.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. TEMPORARY DUTY SUSPENSION FOR PERSONAL EFFECTS OF PARTICIPANTS IN CERTAIN WORLD ATHLETIC EVENTS.

(a) **IN GENERAL.**—Subchapter II of chapter 99 of the Harmonized Tariff Schedule of the United States is amended by inserting in numerical sequence the following new heading:

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| 9902.98.04 | Any of the following articles not intended for sale or distribution to the public: personal effects of aliens who are participants in, officials of, or accredited members of delegations to, the 1994 FIFA World Cup Games, the 1994 World Rowing Championships, the 1995 Special Olympics World Games, the XXVI Summer Olympiad, and the 1996 Atlanta Paralympic Games, and of persons who are immediate family members of or servants to any of the foregoing persons; equipment and materials imported in connection with the foregoing events by or on behalf of the foregoing persons or the organizing committees of such events; articles to be used in exhibitions depicting the culture of a country participating in any such event; and, if consistent with the foregoing, such other articles as the Secretary of the Treasury may allow | Free | No change | Free | On or before 11/30/96 |
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(b) **TAXES AND FEES NOT TO APPLY.**—The articles described in heading 9902.98.04 of the Harmonized Tariff Schedule of the United States (as added by subsection (a)) shall be free of taxes and fees which may be otherwise applicable.

SEC. 2. EFFECTIVE DATE.

(a) **GENERAL RULE.**—The amendment made by this Act applies to articles entered, or withdrawn from warehouse for consumption, on or after the 15th day after the date of the enactment of this Act.

(b) RELIQUIDATION.—Notwithstanding section 514 of the Tariff Act of 1930 or any other provision of law, upon proper request (which includes sufficient information to identify and locate the entry) filed with the Customs Service on or before the date that is 180 days after the date of the enactment of this Act, any entry, or withdrawal from warehouse for consumption, of an article described in heading 9902.98.04 of the Harmonized Tariff Schedule of the United States (as added by section 1) that occurred—

(1) after December 31, 1993, and before the date which is 15 days after the date of the enactment of this Act, and

(2) with respect to which there would have been no duty if the amendment made by section 1 applied to such entry or withdrawal,
shall be liquidated or reliquidated as though such amendment applied to such entry or withdrawal.

Approved April 30, 1994.

LEGISLATIVE HISTORY—H.R. 4066:

HOUSE REPORTS: No. 103-454 (Comm. on Ways and Means).
CONGRESSIONAL RECORD, Vol. 140 (1994):

Apr. 12, considered and passed House.
Apr. 14, considered and passed Senate.