

In the Senate of the United States,

May 14, 2015.

Resolved, That the bill from the House of Representatives (H.R. 1295) entitled “An Act to amend the Internal Revenue Code of 1986 to improve the process for making determinations with respect to whether organizations are exempt from taxation under section 501(c)(4) of such Code.”, do pass with the following

AMENDMENTS:

Strike all after the enacting clause and insert the following:

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

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

4 (b) *TABLE OF CONTENTS.*—*The table of contents for*
5 *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 and*
10 *Opportunity Act has been the centerpiece of trade re-*
11 *lations between the United States and sub-Saharan*
12 *Africa and has enhanced trade, investment, job cre-*
13 *ation, and democratic institutions throughout Africa.*

14 *(2) Trade and investment, as facilitated by the*
15 *African Growth and Opportunity Act, promote eco-*
16 *nomie growth, development, poverty reduction, democ-*
17 *racy, the rule of law, and stability in sub-Saharan*
18 *Africa.*

19 *(3) Trade between the United States and sub-Sa-*
20 *haran Africa has more than tripled since the enact-*
21 *ment of the African Growth and Opportunity Act in*
22 *2000, and United States direct investment in sub-Sa-*
23 *haran Africa has grown almost six-fold.*

24 *(4) It is in the interest of the United States to*
25 *engage and compete in emerging markets in sub-Sa-*

1 *haran African countries, to boost trade and invest-*
2 *ment between the United States and sub-Saharan Af-*
3 *rican countries, and to renew and strengthen the Afri-*
4 *can Growth and Opportunity Act.*

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

9 *(6) It is a goal of the United States to further*
10 *integrate sub-Saharan African countries into the glob-*
11 *al economy, stimulate economic development in Afri-*
12 *ca, and diversify sources of growth in sub-Saharan*
13 *Africa.*

14 *(7) To that end, implementation of the Agree-*
15 *ment on Trade Facilitation of the World Trade Orga-*
16 *nization would strengthen regional integration efforts*
17 *in sub-Saharan Africa and contribute to economic*
18 *growth in the region.*

19 *(8) The elimination of barriers to trade and in-*
20 *vestment in sub-Saharan Africa, including high tar-*
21 *iffs, forced localization requirements, restrictions on*
22 *investment, and customs barriers, will create opportu-*
23 *nities for workers, businesses, farmers, and ranchers*
24 *in the United States and sub-Saharan African coun-*
25 *tries.*

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

7 **SEC. 103. EXTENSION OF AFRICAN GROWTH AND OPPOR-**
8 **TUNITY ACT.**

9 (a) *IN GENERAL.*—Section 506B of the Trade Act of
10 1974 (19 U.S.C. 2466b) is amended by striking “September
11 30, 2015” and inserting “September 30, 2025”.

12 (b) *AFRICAN GROWTH AND OPPORTUNITY ACT.*—

13 (1) *IN GENERAL.*—Section 112(g) of the African
14 *Growth and Opportunity Act (19 U.S.C. 3721(g)) is*
15 *amended by striking “September 30, 2015” and in-*
16 *serting “September 30, 2025”.*

17 (2) *EXTENSION OF REGIONAL APPAREL ARTICLE*
18 *PROGRAM.*—Section 112(b)(3)(A) of the African
19 *Growth and Opportunity Act (19 U.S.C.*
20 *3721(b)(3)(A)) is amended—*

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

23 (B) *in clause (ii)(II), by striking “Sep-*
24 *tember 30, 2015” and inserting “September 30,*
25 *2025”.*

1 (3) *EXTENSION OF THIRD-COUNTRY FABRIC PRO-*
 2 *GRAM.—Section 112(c)(1) of the African Growth and*
 3 *Opportunity Act (19 U.S.C. 3721(c)(1)) is amend-*
 4 *ed—*

5 (A) *in the paragraph heading, by striking*
 6 *“SEPTEMBER 30, 2015” and inserting “SEP-*
 7 *TEMBER 30, 2025”;*

8 (B) *in subparagraph (A), by striking “Sep-*
 9 *tember 30, 2015” and inserting “September 30,*
 10 *2025”;* and

11 (C) *in subparagraph (B)(ii), by striking*
 12 *“September 30, 2015” and inserting “September*
 13 *30, 2025”.*

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

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

21 (1) *in subparagraph (A), by striking “and” at*
 22 *the end;*

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

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

1 “(C) the direct costs of processing operations
2 performed in one or more such beneficiary sub-
3 Saharan African countries or former beneficiary
4 sub-Saharan African countries shall be applied
5 in determining such percentage.”

6 (b) *APPLICABILITY TO ARTICLES RECEIVING DUTY-*
7 *FREE TREATMENT UNDER TITLE V OF TRADE ACT OF*
8 *1974.—Section 506A(b) of the Trade Act of 1974 (19 U.S.C.*
9 *2466a(b)) is amended by adding at the end the following:*

10 “(3) *RULES OF ORIGIN UNDER THIS TITLE.—The*
11 *exceptions set forth in subparagraphs (A), (B), and*
12 *(C) of paragraph (2) shall also apply to any article*
13 *described in section 503(a)(1) that is the growth,*
14 *product, or manufacture of a beneficiary sub-Saharan*
15 *African country for purposes of any determination to*
16 *provide duty-free treatment with respect to such arti-*
17 *cle.”.*

18 (c) *MODIFICATIONS TO THE HARMONIZED TARIFF*
19 *SCHEDULE.—The President may proclaim such modifica-*
20 *tions as may be necessary to the Harmonized Tariff Sched-*
21 *ule of the United States (HTS) to add the special tariff*
22 *treatment symbol “D” in the “Special” subcolumn of the*
23 *HTS for each article classified under a heading or sub-*
24 *heading with the special tariff treatment symbol “A” or*
25 *“A*” in the “Special” subcolumn of the HTS.*

1 (d) *EFFECTIVE DATE.*—*The amendments made by*
2 *subsections (a) and (b) take effect on the date of the enact-*
3 *ment of this Act and apply with respect to any article de-*
4 *scribed in section 503(b)(1)(B) through (G) of the Trade*
5 *Act of 1974 that is the growth, product, or manufacture*
6 *of a beneficiary sub-Saharan African country and that is*
7 *imported into the customs territory of the United States on*
8 *or after the date that is 30 days after such date of enact-*
9 *ment.*

10 **SEC. 105. MONITORING AND REVIEW OF ELIGIBILITY**
11 **UNDER GENERALIZED SYSTEM OF PREF-**
12 **ERENCES.**

13 (a) *CONTINUING COMPLIANCE.*—*Section 506A(a)(3) of*
14 *the Trade Act of 1974 (19 U.S.C. 2466a(a)(3)) is amend-*
15 *ed—*

16 (1) *by striking “If the President” and inserting*
17 *the following:*

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

19 (2) *by adding at the end the following:*

20 “(B) *NOTIFICATION.*—*The President may*
21 *not terminate the designation of a country as a*
22 *beneficiary sub-Saharan African country under*
23 *subparagraph (A) unless, at least 60 days before*
24 *the termination of such designation, the Presi-*
25 *dent notifies Congress and notifies the country of*

1 *the President’s intention to terminate such des-*
2 *ignation, together with the considerations enter-*
3 *ing into the decision to terminate such designa-*
4 *tion.”.*

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

8 ***(1) by redesignating subsection (c) as subsection***
9 ***(d); and***

10 ***(2) by inserting after subsection (b) the fol-***
11 ***lowing:***

12 ***“(c) WITHDRAWAL, SUSPENSION, OR LIMITATION OF***
13 ***PREFERENTIAL TARIFF TREATMENT.—***

14 ***“(1) IN GENERAL.—The President may with-***
15 ***draw, suspend, or limit the application of duty-free***
16 ***treatment provided for any article described in sub-***
17 ***section (b)(1) of this section or section 112 of the Afri-***
18 ***can Growth and Opportunity Act with respect to a***
19 ***beneficiary sub-Saharan African country if the Presi-***
20 ***dent determines that withdrawing, suspending, or***
21 ***limiting such duty-free treatment would be more effec-***
22 ***tive in promoting compliance by the country with the***
23 ***requirements described in subsection (a)(1) than ter-***
24 ***minating the designation of the country as a bene-***

1 *ficiary sub-Saharan African country for purposes of*
2 *this section.*

3 “(2) *NOTIFICATION.*—*The President may not*
4 *withdraw, suspend, or limit the application of duty-*
5 *free treatment under paragraph (1) unless, at least 60*
6 *days before such withdrawal, suspension, or limita-*
7 *tion, the President notifies Congress and notifies the*
8 *country of the President’s intention to withdraw, sus-*
9 *pend, or limit such duty-free treatment, together with*
10 *the considerations entering into the decision to termi-*
11 *nate such designation.”.*

12 *(c) REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY*
13 *REQUIREMENTS.*—*Section 506A of the Trade Act of 1974*
14 *(19 U.S.C. 2466a), as so amended, is further amended—*

15 *(1) by redesignating subsection (d) as subsection*
16 *(e); and*

17 *(2) by inserting after subsection (c) the fol-*
18 *lowing:*

19 “(d) *REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY*
20 *REQUIREMENTS.*—

21 “(1) *IN GENERAL.*—*In carrying out subsection*
22 *(a)(2), the President shall publish annually in the*
23 *Federal Register a notice of review and request for*
24 *public comments on whether beneficiary sub-Saharan*
25 *African countries are meeting the eligibility require-*

1 *ments set forth in section 104 of the African Growth*
2 *and Opportunity Act and the eligibility criteria set*
3 *forth in section 502 of this Act.*

4 “(2) *PUBLIC HEARING.*—*The United States*
5 *Trade Representative shall, not later than 30 days*
6 *after the date on which the President publishes the no-*
7 *tice of review and request for public comments under*
8 *paragraph (1)—*

9 “(A) *hold a public hearing on such review*
10 *and request for public comments; and*

11 “(B) *publish in the Federal Register, before*
12 *such hearing is held, notice of—*

13 “(i) *the time and place of such hear-*
14 *ing; and*

15 “(ii) *the time and place at which such*
16 *public comments will be accepted.*

17 “(3) *PETITION PROCESS.*—

18 “(A) *IN GENERAL.*—*Not later than 60 days*
19 *after the date of the enactment of this subsection,*
20 *the President shall establish a process to allow*
21 *any interested person, at any time, to file a peti-*
22 *tion with the Office of the United States Trade*
23 *Representative with respect to the compliance of*
24 *any country listed in section 107 of the African*
25 *Growth and Opportunity Act with the eligibility*

1 *requirements set forth in section 104 of such Act*
2 *and the eligibility criteria set forth in section*
3 *502 of this Act.*

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

11 “(4) *OUT-OF-CYCLE REVIEWS.—*

12 “(A) *IN GENERAL.—The President may, at*
13 *any time, initiate an out-of-cycle review of*
14 *whether a beneficiary sub-Saharan African coun-*
15 *try is making continual progress in meeting the*
16 *requirements described in paragraph (1). The*
17 *President shall give due consideration to peti-*
18 *tions received under paragraph (3) in deter-*
19 *mining whether to initiate an out-of-cycle review*
20 *under this subparagraph.*

21 “(B) *CONGRESSIONAL NOTIFICATION.—Be-*
22 *fore initiating an out-of-cycle review under sub-*
23 *paragraph (A), the President shall notify and*
24 *consult with Congress.*

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

14 “(D) *REPORTS.*—After each out-of-cycle re-
15 view conducted under subparagraph (A) with re-
16 spect to a country, the President shall submit to
17 the Committee on Finance of the Senate and the
18 Committee on Ways and Means of the House of
19 Representatives a report on the review and any
20 determination of the President to terminate the
21 designation of the country as a beneficiary sub-
22 Saharan African country or withdraw, suspend,
23 or limit the application of duty-free treatment
24 with respect to articles from the country under
25 subparagraph (C).

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

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

17 (a) *STATEMENT OF POLICY.*—*Section 103 of the Afri-*
18 *can Growth and Opportunity Act (19 U.S.C. 3702) is*
19 *amended—*

20 (1) *in paragraph (8), by striking “; and” and*
21 *inserting a semicolon;*

22 (2) *in paragraph (9), by striking the period and*
23 *inserting “; and”; and*

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

1 “(10) promoting the role of women in social, po-
2 litical, and economic development in sub-Saharan Af-
3 rica.”.

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

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

9 (a) *IN GENERAL.*—It is the sense of Congress that—
10 (1) beneficiary sub-Saharan African countries
11 should develop utilization strategies on a biennial
12 basis in order to more effectively and strategically
13 utilize benefits available under the African Growth
14 and Opportunity Act (in this section referred to as
15 “AGOA utilization strategies”);

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

21 (3) as appropriate, and to encourage greater re-
22 gional integration, the United States Trade Rep-
23 resentative should consider requesting the Regional
24 Economic Communities to prepare biennial AGOA
25 utilization strategies.

1 **(b) CONTENTS.**—*It is further the sense of Congress that*
2 *biennial AGOA utilization strategies should identify stra-*
3 *tegic needs and priorities to bolster utilization of benefits*
4 *available under the African Growth and Opportunity Act.*
5 *To that end, biennial AGOA utilization strategies should—*

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

10 (2) *identify obstacles to regional integration that*
11 *inhibit utilization of benefits under the African*
12 *Growth and Opportunity Act;*

13 (3) *set out a plan to take advantage of opportu-*
14 *nities and address obstacles identified in paragraphs*
15 *(1) and (2), improve awareness of the African Growth*
16 *and Opportunity Act as a program that enhances ex-*
17 *ports to the United States, and utilize United States*
18 *Agency for International Development regional trade*
19 *hubs;*

20 (4) *set out a strategy to promote small business*
21 *and entrepreneurship; and*

22 (5) *eliminate obstacles to regional trade and pro-*
23 *mote greater utilization of benefits under the African*
24 *Growth and Opportunity Act and establish a plan to*
25 *promote full regional implementation of the Agree-*

1 *ment on Trade Facilitation of the World Trade Orga-*
2 *nization.*

3 *(c) PUBLICATION.—It is further the sense of Congress*
4 *that—*

5 *(1) each beneficiary sub-Saharan African coun-*
6 *try should publish on an appropriate Internet website*
7 *of such country public versions of its AGOA utiliza-*
8 *tion strategy; and*

9 *(2) the United States Trade Representative*
10 *should publish on the Internet website of the Office of*
11 *the United States Trade Representative public*
12 *versions of all AGOA utilization strategies described*
13 *in paragraph (1).*

14 **SEC. 108. DEEPENING AND EXPANDING TRADE AND INVEST-**
15 **MENT TIES BETWEEN SUB-SAHARAN AFRICA**
16 **AND THE UNITED STATES.**

17 *It is the policy of the United States to continue to—*

18 *(1) seek to deepen and expand trade and invest-*
19 *ment ties between sub-Saharan Africa and the United*
20 *States, including through the negotiation of accession*
21 *by sub-Saharan African countries to the World Trade*
22 *Organization and the negotiation of trade and invest-*
23 *ment framework agreements, bilateral investment*
24 *treaties, and free trade agreements, as such agree-*
25 *ments have the potential to catalyze greater trade and*

1 *investment, facilitate additional investment in sub-*
2 *Saharan Africa, further poverty reduction efforts, and*
3 *promote economic growth;*

4 (2) *seek to negotiate agreements with individual*
5 *sub-Saharan African countries as well as with the*
6 *Regional Economic Communities, as appropriate;*

7 (3) *promote full implementation of commitments*
8 *made under the WTO Agreement (as such term is de-*
9 *defined in section 2(9) of the Uruguay Round Agree-*
10 *ments Act (19 U.S.C. 3501(9)) because such actions*
11 *are likely to improve utilization of the African*
12 *Growth and Opportunity Act and promote trade and*
13 *investment and because regular review to ensure con-*
14 *tinued compliance helps to maximize the benefits of*
15 *the African Growth and Opportunity Act; and*

16 (4) *promote the negotiation of trade agreements*
17 *that cover substantially all trade between parties to*
18 *such agreements and, if other countries seek to nego-*
19 *tiate trade agreements that do not cover substantially*
20 *all trade, continue to object in all appropriate fo-*
21 *runs.*

22 **SEC. 109. AGRICULTURAL TECHNICAL ASSISTANCE FOR**
23 **SUB-SAHARAN AFRICA.**

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

1 (1) *in subsection (a)—*

2 (A) *by striking “shall identify not fewer*
3 *than 10 eligible sub-Saharan African countries*
4 *as having the greatest” and inserting “, through*
5 *the Secretary of Agriculture, shall identify eligi-*
6 *ble sub-Saharan African countries that have”;*
7 *and*

8 (B) *by striking “and complying with sani-*
9 *tary and phytosanitary rules of the United*
10 *States” and inserting “, complying with sani-*
11 *tary and phytosanitary rules of the United*
12 *States, and developing food safety standards”;*

13 (2) *in subsection (b)—*

14 (A) *by striking “20” and inserting “30”;*
15 *and*

16 (B) *by inserting after “from those coun-*
17 *tries” the following: “, particularly from busi-*
18 *nesses and sectors that engage women farmers*
19 *and entrepreneurs,”; and*

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

21 “(c) *COORDINATION.—The President shall take such*
22 *measures as are necessary to ensure adequate coordination*
23 *of similar activities of agencies of the United States Govern-*
24 *ment relating to agricultural technical assistance for sub-*
25 *Saharan Africa.”.*

1 **SEC. 110. REPORTS.**

2 (a) *IMPLEMENTATION REPORT.*—

3 (1) *IN GENERAL.*—Not later than 1 year after
4 the date of the enactment of this Act, and biennially
5 thereafter, the President shall submit to Congress a re-
6 port on the trade and investment relationship between
7 the United States and sub-Saharan African countries
8 and on the implementation of this title and the
9 amendments made by this title.

10 (2) *MATTERS TO BE INCLUDED.*—The report re-
11 quired by paragraph (1) shall include the following:

12 (A) A description of the status of trade and
13 investment between the United States and sub-
14 Saharan Africa, including information on lead-
15 ing exports to the United States from sub-Saha-
16 ran African countries.

17 (B) Any changes in eligibility of sub-Saha-
18 ran African countries during the period covered
19 by the report.

20 (C) A detailed analysis of whether each such
21 beneficiary sub-Saharan African country is con-
22 tinuing to meet the eligibility requirements set
23 forth in section 104 of the African Growth and
24 Opportunity Act and the eligibility criteria set
25 forth in section 502 of the Trade Act of 1974.

1 (D) *A description of the status of regional*
2 *integration efforts in sub-Saharan Africa.*

3 (E) *A summary of United States trade ca-*
4 *capacity building efforts.*

5 (F) *Any other initiatives related to enhanc-*
6 *ing the trade and investment relationship be-*
7 *tween the United States and sub-Saharan Afri-*
8 *can countries.*

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

13 (1) *identifies sub-Saharan African countries that*
14 *have a expressed an interest in entering into a free*
15 *trade agreement with the United States;*

16 (2) *evaluates the viability and progress of such*
17 *sub-Saharan African countries and other sub-Saha-*
18 *ran African countries toward entering into a free*
19 *trade agreement with the United States; and*

20 (3) *describes a plan for negotiating and con-*
21 *cluding such agreements, which includes the elements*
22 *described in subparagraphs (A) through (E) of section*
23 *116(b)(2) of the African Growth and Opportunity*
24 *Act.*

1 (c) *TERMINATION.*—*The reporting requirements of this*
2 *section shall cease to have any force or effect after September*
3 *30, 2025.*

4 **SEC. 111. TECHNICAL AMENDMENTS.**

5 *Section 104 of the African Growth and Opportunity*
6 *Act (19 U.S.C. 3703), as amended by section 106, is further*
7 *amended—*

8 (1) *in subsection (a), by striking “(a) IN GEN-*
9 *ERAL.—”;* and

10 (2) *by striking subsection (b).*

11 **SEC. 112. DEFINITIONS.**

12 *In this title:*

13 (1) *BENEFICIARY SUB-SAHARAN AFRICAN COUN-*
14 *TRY.*—*The term “beneficiary sub-Saharan African*
15 *country” means a beneficiary sub-Saharan African*
16 *country described in subsection (e) of section 506A of*
17 *the Trade Act of 1974 (as redesignated by this Act).*

18 (2) *SUB-SAHARAN AFRICAN COUNTRY.*—*The term*
19 *“sub-Saharan African country” has the meaning*
20 *given the term in section 107 of the African Growth*
21 *and Opportunity Act.*

1 **TITLE II—EXTENSION OF GENER-**
2 **ALIZED SYSTEM OF PREF-**
3 **ERENCES**

4 **SEC. 201. EXTENSION OF GENERALIZED SYSTEM OF PREF-**
5 **ERENCES.**

6 (a) *IN GENERAL.*—Section 505 of the Trade Act of
7 1974 (19 U.S.C. 2465) is amended by striking “July 31,
8 2013” and inserting “December 31, 2017”.

9 (b) *EFFECTIVE DATE.*—

10 (1) *IN GENERAL.*—The amendment made by sub-
11 section (a) shall apply to articles entered on or after
12 the 30th day after the date of the enactment of this
13 Act.

14 (2) *RETROACTIVE APPLICATION FOR CERTAIN*
15 *LIQUIDATIONS AND RELIQUIDATIONS.*—

16 (A) *IN GENERAL.*—Notwithstanding section
17 514 of the Tariff Act of 1930 (19 U.S.C. 1514)
18 or any other provision of law and subject to sub-
19 paragraph (B), any entry of a covered article to
20 which duty-free treatment or other preferential
21 treatment under title V of the Trade Act of 1974
22 (19 U.S.C. 2461 et seq.) would have applied if
23 the entry had been made on July 31, 2013, that
24 was made—

25 (i) after July 31, 2013, and

1 (ii) before the effective date specified in
2 paragraph (1),
3 shall be liquidated or reliquidated as though such
4 entry occurred on the effective date specified in
5 paragraph (1).

6 (B) *REQUESTS.*—A liquidation or reliqui-
7 dation may be made under subparagraph (A)
8 with respect to an entry only if a request therefor
9 is filed with U.S. Customs and Border Protec-
10 tion not later than 180 days after the date of the
11 enactment of this Act that contains sufficient in-
12 formation to enable U.S. Customs and Border
13 Protection—

14 (i) to locate the entry; or

15 (ii) to reconstruct the entry if it can-
16 not be located.

17 (C) *PAYMENT OF AMOUNTS OWED.*—Any
18 amounts owed by the United States pursuant to
19 the liquidation or reliquidation of an entry of a
20 covered article under subparagraph (A) shall be
21 paid, without interest, not later than 90 days
22 after the date of the liquidation or reliquidation
23 (as the case may be).

24 (3) *DEFINITIONS.*—In this subsection:

1 (A) *COVERED ARTICLE*.—The term “covered
2 article” means an article from a country that is
3 a beneficiary developing country under title V of
4 the Trade Act of 1974 (19 U.S.C. 2461 et seq.)
5 as of the effective date specified in paragraph
6 (1).

7 (B) *ENTER; ENTRY*.—The terms “enter”
8 and “entry” include a withdrawal from ware-
9 house for consumption.

10 **SEC. 202. AUTHORITY TO DESIGNATE CERTAIN COTTON AR-**
11 **TICLES AS ELIGIBLE ARTICLES ONLY FOR**
12 **LEAST-DEVELOPED BENEFICIARY DEVEL-**
13 **OPING COUNTRIES UNDER GENERALIZED**
14 **SYSTEM OF PREFERENCES.**

15 Section 503(b) of the Trade Act of 1974 (19 U.S.C.
16 2463(b)) is amended by adding at the end the following:

17 “(5) *CERTAIN COTTON ARTICLES*.—Notwith-
18 standing paragraph (3), the President may designate
19 as an eligible article or articles under subsection
20 (a)(1)(B) only for countries designated as least-devel-
21 oped beneficiary developing countries under section
22 502(a)(2) cotton articles classifiable under subheading
23 5201.00.18, 5201.00.28, 5201.00.38, 5202.99.30, or
24 5203.00.30 of the Harmonized Tariff Schedule of the
25 United States.”.

1 **SEC. 203. APPLICATION OF COMPETITIVE NEED LIMITATION**
2 **AND WAIVER UNDER GENERALIZED SYSTEM**
3 **OF PREFERENCES WITH RESPECT TO ARTI-**
4 **CLES OF BENEFICIARY DEVELOPING COUN-**
5 **TRIES EXPORTED TO THE UNITED STATES**
6 **DURING CALENDAR YEAR 2014.**

7 (a) *IN GENERAL.*—For purposes of applying and ad-
8 ministering subsections (c)(2) and (d) of section 503 of the
9 Trade Act of 1974 (19 U.S.C. 2463) with respect to an arti-
10 cle described in subsection (b) of this section, subsections
11 (c)(2) and (d) of section 503 of such Act shall be applied
12 and administered by substituting “October 1” for “July 1”
13 each place such date appears.

14 (b) *ARTICLE DESCRIBED.*—An article described in this
15 subsection is an article of a beneficiary developing country
16 that is designated by the President as an eligible article
17 under subsection (a) of section 503 of the Trade Act of 1974
18 (19 U.S.C. 2463) and with respect to which a determination
19 described in subsection (c)(2)(A) of such section was made
20 with respect to exports (directly or indirectly) to the United
21 States of such eligible article during calendar year 2014
22 by the beneficiary developing country.

23 **SEC. 204. TRAVEL GOODS.**

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

1 **TITLE III—EXTENSION OF PREF-**
2 **ERENTIAL DUTY TREATMENT**
3 **PROGRAM FOR HAITI**

4 **SEC. 301. EXTENSION OF PREFERENTIAL DUTY TREATMENT**
5 **PROGRAM FOR HAITI.**

6 *Section 213A of the Caribbean Basin Economic Recov-*
7 *ery Act (19 U.S.C. 2703a) is amended as follows:*

8 (1) *Subsection (b) is amended as follows:*

9 (A) *Paragraph (1) is amended—*

10 (i) *in subparagraph (B)(v)(I), by*
11 *amending item (cc) to read as follows:*

12 “(cc) 60 percent or more dur-

13 *ing the 1-year period beginning*

14 *on December 20, 2017, and each*

15 *of the 7 succeeding 1-year peri-*

16 *ods.”; and*

17 (ii) *in subparagraph (C)—*

18 (I) *in the table, by striking “suc-*

19 *ceeding 11 1-year periods” and insert-*

20 *ing “16 succeeding 1-year periods”;*

21 *and*

22 (II) *by striking “December 19,*

23 *2018” and inserting “December 19,*

24 *2025”.*

25 (B) *Paragraph (2) is amended—*

1 (i) in subparagraph (A)(ii), by strik-
2 ing “11 succeeding 1-year periods” and in-
3 serting “16 succeeding 1-year periods”; and

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

7 (2) Subsection (h) is amended by striking “Sep-
8 tember 30, 2020” and inserting “September 30,
9 2025”.

10 **TITLE IV—TARIFF CLASSIFICA-**
11 **TION OF CERTAIN ARTICLES**

12 **SEC. 401. TARIFF CLASSIFICATION OF RECREATIONAL PER-**
13 **FORMANCE OUTERWEAR.**

14 (a) AMENDMENTS TO ADDITIONAL U.S. NOTES.—The
15 Additional U.S. Notes to chapter 62 of the Harmonized
16 Tariff Schedule of the United States are amended—

17 (1) in Additional U.S. Note 2—

18 (A) by striking “For the purposes of sub-
19 headings” and all that follows through
20 “6211.20.15” and inserting “For purposes of this
21 chapter”;

22 (B) by striking “garments classifiable in
23 those subheadings” and inserting “a garment”;
24 and

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

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

4 “3. (a) For purposes of this chapter, the term ‘rec-
5 reational performance outerwear’ means trousers (includ-
6 ing, but not limited to, paddling pants, ski or snowboard
7 pants, and ski or snowboard pants intended for sale as
8 parts of ski-suits), coveralls and bib overalls, and jackets
9 (including, but not limited to, full zip jackets, paddling
10 jackets, ski jackets, and ski jackets intended for sale as parts
11 of ski-suits), windbreakers, and similar articles (including
12 padded, sleeveless jackets) composed of fabrics of cotton,
13 wool, hemp, bamboo, silk, or manmade fiber, or a combina-
14 tion of such fibers, that are either water resistant or treated
15 with plastics, or both, with critically sealed seams, and with
16 5 or more of the following features:

17 “(i) Insulation for cold weather protection.

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

20 “(iii) Elastic, drawcord, or other means of tight-
21 ening around the waist or leg hems, including hidden
22 leg sleeves with a means of tightening at the ankle for
23 trousers and tightening around the waist or bottom
24 hem for jackets.

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

1 “(v) *Articulated elbows or knees.*

2 “(vi) *Reinforcement in one of the following*
3 *areas: the elbows, shoulders, seat, knees, ankles, or*
4 *cuffs.*

5 “(vii) *Weatherproof closure at the waist or front.*

6 “(viii) *Multi-adjustable hood or adjustable collar.*

7 “(ix) *Adjustable powder skirt, inner protective*
8 *skirt, or adjustable inner protective cuff at sleeve hem.*

9 “(x) *Construction at the arm gusset that utilizes*
10 *fabric, design, or patterning to allow radial arm*
11 *movement.*

12 “(xi) *Odor control technology.*

13 *The term ‘recreational performance outerwear’ does not in-*
14 *clude occupational outerwear.*

15 “(b) *For purposes of this Note, the following terms have*
16 *the following meanings:*

17 “(i) *The term ‘treated with plastics’ refers to tex-*
18 *tile fabrics impregnated, coated, covered, or laminated*
19 *with plastics, as described in Note 2 to chapter 59.*

20 “(ii) *The term ‘sealed seams’ means seams that*
21 *have been covered by means of taping, gluing, bond-*
22 *ing, cementing, fusing, welding, or a similar process*
23 *so that water cannot pass through the seams when*
24 *tested in accordance with the current version of*
25 *AATCC Test Method 35.*

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

2 “(A) for jackets, windbreakers, and similar
3 articles (including padded, sleeveless jackets),
4 sealed seams that are sealed at the front and
5 back yokes, or at the shoulders, arm holes, or
6 both, where applicable; and

7 “(B) for trousers, overalls and bib overalls
8 and similar articles, sealed seams that are sealed
9 at the front (up to the zipper or other means of
10 closure) and back rise.

11 “(iv) The term ‘insulation for cold weather pro-
12 tection’ means insulation with either synthetic fill,
13 down, a laminated thermal backing, or other lining
14 for thermal protection from cold weather.

15 “(v) The term ‘venting’ refers to closeable or per-
16 manent constructed openings in a garment (excluding
17 front, primary zipper closures and grommet(s)) to
18 allow increased expulsion of built-up heat during out-
19 door activities. In a jacket, such openings are often
20 positioned on the underarm seam of a garment but
21 may also be placed along other seams in the front or
22 back of a garment. In trousers, such openings are
23 often positioned on the inner or outer leg seams of a
24 garment but may also be placed along other seams in
25 the front or back of a garment.

1 “(vi) The term ‘articulated elbows or knees’ re-
2 fers to the construction of a sleeve (or pant leg) to
3 allow improved mobility at the elbow (or knee)
4 through the use of extra seams, darts, gussets, or other
5 means.

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

10 “(viii) The term ‘weatherproof closure’ means a
11 closure (including, but not limited to, laminated or
12 coated zippers, storm flaps, or other weatherproof con-
13 struction) that has been reinforced or engineered in a
14 manner to reduce the penetration or absorption of
15 moisture or air through an opening in the garment.

16 “(ix) The term ‘multi-adjustable hood or adjust-
17 able collar’ means, in the case of a hood, a hood into
18 which is incorporated two or more draw cords, ad-
19 justment tabs, or elastics, or, in the case of a collar,
20 a collar into which is incorporated at least one draw
21 cord, adjustment tab, elastic, or similar component, to
22 allow volume adjustments around a helmet, or the
23 crown of the head, neck, or face.

24 “(x) The terms ‘adjustable powder skirt’ and
25 ‘inner protective skirt’ refer to a partial lower inner

1 *lining with means of tightening around the waist for*
2 *additional protection from the elements.*

3 “(xi) *The term ‘arm gusset’ means construction*
4 *at the arm of a gusset that utilizes an extra fabric*
5 *piece in the underarm, usually diamond- or tri-*
6 *angular-shaped, designed, or patterned to allow ra-*
7 *dial arm movement.*

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

11 “(xiii) *The term ‘odor control technology’ means*
12 *the incorporation into a fabric or garment of mate-*
13 *rials, including, but not limited to, activated carbon,*
14 *silver, copper, or any combination thereof, capable of*
15 *adsorbing, absorbing, or reacting with human odors,*
16 *or effective in reducing the growth of odor-causing*
17 *bacteria.*

18 “(xiv) *The term ‘occupational outerwear’ means*
19 *outerwear garments, including uniforms, designed or*
20 *marketed for use in the workplace or at a worksite to*
21 *provide durable protection from cold or inclement*
22 *weather and/or workplace hazards, such as fire, elec-*
23 *trical, abrasion, or chemical hazards, or impacts,*
24 *cuts, punctures, or similar hazards.*

1 “(c) Notwithstanding subdivision (b)(i) of this Note,
2 for purposes of this chapter, Notes 1 and 2(a)(1) to chapter
3 59 and Note 1(c) to chapter 60 shall be disregarded in
4 classifying goods as ‘recreational performance outerwear’.

5 “(d) For purposes of this chapter, the importer of
6 record shall maintain internal import records that specify
7 upon entry whether garments claimed as recreational per-
8 formance outerwear have an outer surface that is water re-
9 sistant, treated with plastics, or a combination thereof, and
10 shall further enumerate the specific features that make the
11 garments eligible to be classified as recreational perform-
12 ance outerwear.”.

13 (b) *TARIFF CLASSIFICATIONS.*—Chapter 62 of the
14 *Harmonized Tariff Schedule of the United States* is amend-
15 ed as follows:

16 (1) By striking subheading 6201.11.00 and in-
17 serting the following, with the article description for
18 subheading 6201.11 having the same degree of inden-
19 tation as the article description for subheading
20 6201.11.00 (as in effect on the day before the date of
21 the enactment of this Act):

“	6201.11 6201.11.05	Of wool or fine animal hair: 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%	”
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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%	”.
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1 (2) *By striking subheadings 6201.12.10 and*
 2 *6201.12.20 and inserting the following, with the arti-*
 3 *cle description for subheading 6201.12.05 having the*
 4 *same degree of indentation as the article description*
 5 *for subheading 6201.12.10 (as in effect on the day be-*
 6 *fore 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 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%	
6201.12.20	Other	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	

7 (3) *By striking subheadings 6201.13.10 through*
 8 *6201.13.40 and inserting the following, with the arti-*
 9 *cle description for subheading 6201.13.05 having the*
 10 *same degree of indentation as the article description*
 11 *for subheading 6201.13.10 (as in effect on the day be-*
 12 *fore the date of the enactment of this 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%
6201.13.30	Other: 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 arti-*
3 *cle description for subheading 6201.19.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6201.19.10 (as in effect on the day be-*
6 *fore 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%

1 (5) *By striking subheadings 6201.91.10 and*
 2 *6201.91.20 and inserting the following, with the arti-*
 3 *cle description for subheading 6201.91.05 having the*
 4 *same degree of indentation as the article description*
 5 *for subheading 6201.91.10 (as in effect on the day be-*
 6 *fore the date of the enactment of this Act):*

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

7 (6) *By striking subheadings 6201.92.10 through*
 8 *6201.92.20 and inserting the following, with the arti-*
 9 *cle description for subheading 6201.92.05 having the*
 10 *same degree of indentation as the article description*
 11 *for subheading 6201.92.10 (as in effect on the day be-*
 12 *fore the date of the enactment of this Act):*

6201.92.05	<i>Recreational performance outerwear</i>	9.4%	<i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)</i>	90%
	<i>Other:</i>			

6201.92.10	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%
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 through*
2 *6201.93.35 and inserting the following, with the arti-*
3 *cle description for subheading 6201.93.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6201.93.10 (as in effect on the day be-*
6 *fore the date of the enactment of this Act):*

6201.93.05	Recreational performance outerwear	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
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%
	Other:			

6201.93.25	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 arti-*
3 *cle description for subheading 6201.99.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6201.99.10 (as in effect on the day be-*
6 *fore 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 *serting the following, with the article description for*
9 *subheading 6202.11 having the same degree of inden-*
10 *tation as the article description for subheading*

1 6202.11.00 (as in effect on the day before the date of
2 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%

3 (10) By striking subheadings 6202.12.10 and
4 6202.12.20 and inserting the following, with the arti-
5 cle description for subheading 6202.12.05 having the
6 same degree of indentation as the article description
7 for subheading 6202.12.10 (as in effect on the day be-
8 fore 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 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%
6202.12.20	Other	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

1 (11) *By striking subheadings 6202.13.10 through*
 2 *6202.13.40 and inserting the following, with the arti-*
 3 *cle description for subheading 6202.13.05 having the*
 4 *same degree of indentation as the article description*
 5 *for subheading 6202.13.10 (as in effect on the day be-*
 6 *fore the date of the enactment of this Act):*

6202.13.05	<i>Recreational performance out- erwear</i>	27.7%	<i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)</i>	90%
6202.13.10	<i>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</i>	4.4%	<i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)</i>	60%
6202.13.30	<i>Other: Containing 36 percent or more by weight of wool or fine animal hair</i>	<i>43.5¢/kg + 19.7%</i>	<i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)</i>	<i>46.3¢/kg + 58.5%</i>
6202.13.40	<i>Other</i>	27.7%	<i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)</i>	90%

7 (12) *By striking subheadings 6202.19.10 and*
 8 *6202.19.90 and inserting the following, with the arti-*
 9 *cle description for subheading 6202.19.05 having the*
 10 *same degree of indentation as the article description*
 11 *for subheading 6202.19.10 (as in effect on the day be-*
 12 *fore 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 arti-*
3 *cle description for subheading 6202.91.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6202.91.10 (as in effect on the day be-*
6 *fore 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 through*
8 *6202.92.20 and inserting the following, with the arti-*
9 *cle description for subheading 6202.92.05 having the*
10 *same degree of indentation as the article description*

1 *for subheading 6202.92.10 (as in effect on the day be-*
 2 *fore the date of the enactment of this 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%
Other:				
6202.92.15	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%

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

6202.93.05	Recreational performance out- erwear	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
Other:				

6202.93.10	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%
6202.93.20	Other: Padded, sleeveless jackets	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
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 arti-*
3 *cle description for subheading 6202.99.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6202.99.10 (as in effect on the day be-*
6 *fore 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%
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1 (17) *By striking subheadings 6203.41 and*
 2 *6203.41.05, and the superior text to subheading*
 3 *6203.41.05, and inserting the following, with the arti-*
 4 *cle description for subheading 6203.41 having the*
 5 *same degree of indentation as the article description*
 6 *for subheading 6203.41 (as in effect on the day before*
 7 *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, weigh- ing 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%

8 (18) *By striking subheadings 6203.42.10 through*
 9 *6203.42.40 and inserting the following, with the arti-*
 10 *cle description for subheading 6203.42.05 having the*
 11 *same degree of indentation as the article description*
 12 *for subheading 6203.42.10 (as in effect on the day be-*
 13 *fore the date of the enactment of this 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 through*
2 *6203.43.40 and inserting the following, with the arti-*
3 *cle description for subheading 6203.43.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6203.43.10 (as in effect on the day be-*
6 *fore the date of the enactment of this Act):*

6203.43.05	Recreational performance outerwear	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%
6203.43.25	Other: 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 arti-*
3 *cle 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 before*
6 *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%
	Other: Of artificial fibers:			

6203.49.10	<i>Bib and brace overalls</i>	8.5%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 7.6% (AU)	76%
6203.49.15	<i>Trousers, breeches and shorts: Certified hand-loomed and folklore products</i>	12.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%
6203.49.20	<i>Other</i>	27.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6203.49.40	<i>Containing 70 percent or more by weight of silk or silk waste</i> ..	Free		35%
6203.49.80	<i>Other</i>	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 arti-*
3 *cle description for subheading 6204.61.05 having the*
4 *same degree of indentation as the article description*
5 *for subheading 6204.61.10 (as in effect on the day be-*
6 *fore the date of the enactment of this Act):*

6204.61.05	<i>Recreational performance outerwear</i>	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	<i>Other: Trousers and breeches, containing elastomeric fiber, water resistant, without belt loops, weighing more than 6 kg per dozen</i>	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	<i>Other</i>	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 through*
 2 *6204.62.40 and inserting the following, with the arti-*
 3 *cle description for subheading 6204.62.05 having the*
 4 *same degree of indentation as the article description*
 5 *for subheading 6204.62.10 (as in effect on the day be-*
 6 *fore the date of the enactment of this 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%
	Other:			
6204.62.10	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	Free		60%
	Other:			
6204.62.20	Bib and brace overalls	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	Other:			
6204.62.30	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%

7 (23) *By striking subheadings 6204.63.10 through*
 8 *6204.63.35 and inserting the following, with the arti-*
 9 *cle description for subheading 6204.63.05 having the*
 10 *same degree of indentation as the article description*
 11 *for subheading 6204.63.10 (as in effect on the day be-*
 12 *fore the date of the enactment of this 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%

1 (24) *By striking subheadings 6204.69 through*
2 *6204.69.90 and inserting the following, with the arti-*
3 *cle description for subheading 6204.69 having the*
4 *same degree of indentation as the article description*

1 for subheading 6204.69 (as in effect on the day before
2 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%	?

3 (25) By striking subheadings 6210.40.30 and
4 6210.40.50 and inserting the following, with the arti-
5 cle description for subheading 6210.40.05 having the
6 same degree of indentation as the article description

1 *for subheading 6210.40.30 (as in effect on the day be-*
 2 *fore 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%

3 (26) *By striking subheadings 6210.50.30 and*
 4 *6210.50.50 and inserting the following, with the arti-*
 5 *cle description for subheading 6210.50.05 having the*
 6 *same degree of indentation as the article description*
 7 *for subheading 6210.50.30 (as in effect on the day be-*
 8 *fore 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%

9 (27) *By striking subheading 6211.32.00 and in-*
 10 *serting the following, with the article description for*

1 *subheading 6211.32 having the same degree of inden-*
 2 *tation as the article description for subheading*
 3 *6211.32.00 (as in effect on the day before the date of*
 4 *the enactment of this Act):*

6211.32	<i>Of cotton:</i>			
6211.32.05	<i>Recreational performance outerwear</i>	8.1%	<i>Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i>	90%
6211.32.10	<i>Other</i>	8.1%	<i>Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i>	90%

5 *(28) By striking subheading 6211.33.00 and in-*
 6 *serting the following, with the article description for*
 7 *subheading 6211.33 having the same degree of inden-*
 8 *tation as the article description for subheading*
 9 *6211.33.00 (as in effect on the day before the date of*
 10 *the enactment of this Act):*

6211.33	<i>Of man-made fibers:</i>			
6211.33.05	<i>Recreational performance outerwear</i>	16%	<i>Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)</i> <i>6.4% (OM)</i>	76%
6211.33.10	<i>Other</i>	16%	<i>Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)</i> <i>6.4% (OM)</i>	76%

11 *(29) By striking subheadings 6211.39.05 through*
 12 *6211.39.90 and inserting the following, with the arti-*
 13 *cle description for subheading 6211.39.05 having the*
 14 *same degree of indentation as the article description*

1 *for subheading 6211.39.05 (as in effect on the day be-*
 2 *fore the date of the enactment of this 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%

3 *(30) By striking subheading 6211.42.00 and in-*
 4 *serting the following, with the article description for*
 5 *subheading 6211.42 having the same degree of inden-*
 6 *tation as the article description for subheading*
 7 *6211.42.00 (as in effect on the day before the date of*
 8 *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%

9 *(31) By striking subheading 6211.43.00 and in-*
 10 *serting the following, with the article description for*

1 *subheading 6211.43 having the same degree of inden-*
 2 *tation as the article description for subheading*
 3 *6211.43.00 (as in effect on the day before the date of*
 4 *the enactment of this Act):*

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

5 *(32) By striking subheadings 6211.49.10 through*
 6 *6211.49.90 and inserting the following, with the arti-*
 7 *cle description for subheading 6211.49.05 having the*
 8 *same degree of indentation as the article description*
 9 *for subheading 6211.49.10 (as in effect on the day be-*
 10 *fore the date of the enactment of this Act):*

“	6211.49.05	<i>Recreational performance outerwear</i>	7.3%	<i>Free (BH, CA, CL, CO, E, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.5% (AU) 2.9% (KR)</i>	35%
	6211.49.10	<i>Other: Containing 70 percent or more by weight of silk or silk waste</i>	1.2%	<i>Free (AU, BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)</i>	35%
	6211.49.41	<i>Of wool or fine animal hair</i>	12%	<i>Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 4.8% (OM) 8% (AU)</i>	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%	”
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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 ‘special-
8 ized athletic footwear’ includes footwear (other than foot-
9 wear described in Subheading Note 1 or Additional U.S.
10 Note 2) that is designed to be worn chiefly for sports or
11 athletic purposes, hiking shoes, trekking shoes, and trail
12 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 Sched-*
17 *ule of the United States is amended as follows:*

18 (1) *By inserting after subheading 6402.91.40 the*
19 *following new subheading, with the article description*
20 *for subheading 6402.91.42 having the same degree of*
21 *indentation as the article description for subheading*
22 *6402.91.40:*

“	6402.91.42	<i>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</i>	20%	<i>Free (AU, BH, CA, CL, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, R, SG)</i>	35%	”.
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1 (2) *By inserting immediately preceding sub-*
2 *heading 6402.99.33 the following new subheading,*
3 *with the article description for subheading 6402.99.32*
4 *having the same degree of indentation as the article*
5 *description for subheading 6402.99.33:*

“	6402.99.32	<i>Specialized athletic footwear</i>	20%	<i>Free (AU, BH, CA, CL, D, IL, JO, MA, MX, P)</i> <i>1% (PA)</i> <i>6% (OM)</i> <i>6% (PE)</i> <i>12% (CO)</i> <i>20% (KR)</i>	35%	”.
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6 (c) *STAGED RATE REDUCTIONS.*—*The staged reduc-*
7 *tions in special rates of duty proclaimed for subheading*
8 *6402.99.90 of the Harmonized Tariff Schedule of the United*
9 *States before the date of the enactment of this Act shall be*
10 *applied to subheading 6402.99.32 of such Schedule, as*
11 *added by subsection (b)(2), beginning in calendar year*
12 *2016.*

13 **SEC. 403. EFFECTIVE DATE.**

14 *This title and the amendments made by this title*
15 *shall—*

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

3 (2) apply to articles entered, or withdrawn from
4 warehouse for consumption, on or after such 15th
5 day.

6 **TITLE V—MISCELLANEOUS** 7 **PROVISIONS**

8 **SEC. 501. REPORT ON CONTRIBUTION OF TRADE PREF-** 9 **ERENCE PROGRAMS TO REDUCING POVERTY** 10 **AND ELIMINATING HUNGER.**

11 *Not later than one year after the date of the enactment*
12 *of this Act, the President shall submit to Congress a report*
13 *assessing the contribution of the trade preference programs*
14 *of the United States, including the Generalized System of*
15 *Preferences under title V of the Trade Act of 1974 (19*
16 *U.S.C. 2461 et seq.), the African Growth and Opportunity*
17 *Act (19 U.S.C. 3701 et seq.), and the Caribbean Basin Eco-*
18 *nomie Recovery Act (19 U.S.C. 2701 et seq.), to the reduc-*
19 *tion of poverty and the elimination of hunger.*

20 **TITLE VI—OFFSETS**

21 **SEC. 601. CUSTOMS USER FEES.**

22 *(a) IN GENERAL.—Section 13031(j)(3)(A) of the Con-*
23 *solidated Omnibus Budget Reconciliation Act of 1985 (19*
24 *U.S.C. 58c(j)(3)(A)) is amended by striking “September 30,*
25 *2024” and inserting “July 7, 2025”.*

1 (b) *RATE FOR MERCHANDISE PROCESSING FEES.*—
2 *Section 503 of the United States–Korea Free Trade Agree-*
3 *ment Implementation Act (Public Law 112–41; 125 Stat.*
4 *460) is amended by striking “June 30, 2021” and inserting*
5 *“June 30, 2025”.*

6 **SEC. 602. TIME FOR PAYMENT OF CORPORATE ESTIMATED**
7 **TAXES.**

8 *Notwithstanding section 6655 of the Internal Revenue*
9 *Code of 1986, in the case of a corporation with assets of*
10 *not less than \$1,000,000,000 (determined as of the end of*
11 *the preceding taxable year)—*

12 (1) *the amount of any required installment of*
13 *corporate estimated tax which is otherwise due in*
14 *July, August, or September of 2020 shall be increased*
15 *by 5.25 percent of such amount (determined without*
16 *regard to any increase in such amount not contained*
17 *in such Code); and*

18 (2) *the amount of the next required installment*
19 *after an installment referred to in paragraph (1)*
20 *shall be appropriately reduced to reflect the amount*
21 *of the increase by reason of such paragraph.*

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

4 (a) *ELIMINATION OF MINIMUM INTEREST REQUIRE-*
5 *MENT.—*

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

9 (2) *CONFORMING AMENDMENTS.—Subparagraph*
10 *(C) of section 6049(d)(5) of such Code is amended—*

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

13 (B) *by striking “IN THE CASE OF TRANS-*
14 *ACTIONS INVOLVING \$10 OR MORE” in the head-*
15 *ing.*

16 (3) *EFFECTIVE DATE.—The amendments made*
17 *by this subsection shall apply to returns filed after*
18 *December 31, 2015.*

19 (b) *REPORTING OF NON-INTEREST BEARING DEPOS-*
20 *ITS.—*

21 (1) *IN GENERAL.—Subpart B of part III of sub-*
22 *chapter A of chapter 61 of the Internal Revenue Code*
23 *of 1986 is amended by inserting after section 6049 the*
24 *following new section:*

1 **“SEC. 6049A. RETURNS REGARDING NON-INTEREST BEAR-**
2 **ING DEPOSITS.**

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

8 “(b) *REPORTABLE DEPOSIT.*—For purposes of this sec-
9 tion—

10 “(1) *IN GENERAL.*—The term ‘reportable deposit’
11 means—

12 “(A) any amount on deposit with—

13 “(i) a person carrying on a banking
14 business,

15 “(ii) a mutual savings bank, a savings
16 and loan association, a building and loan
17 association, a cooperative bank, a homestead
18 association, a credit union, an industrial
19 loan association or bank, or any similar or-
20 ganization,

21 “(iii) a broker (as defined in section
22 6045(c)), or

23 “(iv) any other person provided in reg-
24 ulations prescribed by the Secretary, or

25 “(B) to the extent provided by the Secretary
26 in regulations, any amount held by an insurance

1 *company, an investment company (as defined in*
2 *section 3 of the Investment Company Act of*
3 *1940), or held in other pooled funds or trusts.*

4 “(2) *EXCEPTIONS.—Such term shall not in-*
5 *clude—*

6 “(A) *any amount with respect to which a*
7 *report is made under section 6049,*

8 “(B) *any amount on deposit with or held*
9 *by a natural person,*

10 “(C) *except to the extent provided in regula-*
11 *tions, any amount—*

12 “(i) *held with respect to a person de-*
13 *scribed in section 6049(b)(4),*

14 “(ii) *with respect to which section*
15 *6049(b)(5) would apply if a payment were*
16 *made with respect to such amount, or*

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

19 “(D) *any amount for which the Secretary*
20 *determines there is already sufficient reporting.*

21 “(c) *STATEMENTS TO BE FURNISHED TO PERSONS*
22 *WITH RESPECT TO WHOM INFORMATION IS REQUIRED.—*

23 “(1) *IN GENERAL.—Every person required to*
24 *make a return under subsection (a) shall furnish to*

1 each person whose name is required to be set forth in
2 such return a written statement showing—

3 “(A) the name, address, and phone number
4 of the information contact of the person required
5 to make such return, and

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

8 “(2) *TIME AND FORM OF STATEMENT.*—The
9 written statement under paragraph (1)—

10 “(A) shall be furnished at a time and in a
11 manner similar to the time and manner that
12 statements are required to be filed under section
13 6049(c)(2), and

14 “(B) shall be in such form as the Secretary
15 may prescribe by regulations.

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

21 (2) *ASSESSABLE PENALTIES.*—

22 (A) *FAILURE TO FILE RETURN.*—Subpara-
23 graph (B) of section 6724(d)(1) of such Code is
24 amended by striking “or” at the end of clause
25 (xxiv), by striking “and” at the end of clause

1 *(xxv) and inserting “or”, and by inserting after*
2 *clause (xxv) the following new clause:*

3 *“(xxvi) section 6049A(a) (relating to*
4 *returns regarding non-interest bearing de-*
5 *posits), and”.*

6 *(B) FAILURE TO FILE PAYEE STATE-*
7 *MENT.—Paragraph (2) of section 6724(d) of such*
8 *Code is amended by striking “or” at the end of*
9 *subparagraph (GG), by striking the period at the*
10 *end of subparagraph (HH) and inserting “, or”,*
11 *and by inserting after subparagraph (HH) the*
12 *following new subparagraph:*

13 *“(II) section 6049A(c) (relating to returns*
14 *regarding non-interest bearing deposits).”.*

15 *(3) CLERICAL AMENDMENT.—The table of section*
16 *for subpart B of part III of subchapter A of chapter*
17 *61 of such Code is amended by inserting after the*
18 *item relating to section 6049 the following new item:*

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

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

Amend the title so as to read: “An Act to extend the African Growth and Opportunity Act, the Generalized

System of Preferences, the preferential duty treatment program for Haiti, and for other purposes.”.

Attest:

Secretary.

114TH CONGRESS
1ST SESSION

H.R. 1295

AMENDMENTS