Public Law 112–163 112th Congress

An Act

Aug. 10, 2012

[H.R. 5986]

To amend the African Growth and Opportunity Act to extend the third-country fabric program and to add South Sudan to the list of countries eligible for designation under that Act, to make technical corrections to the Harmonized Tariff Schedule of the United States relating to the textile and apparel rules of origin for the Dominican Republic-Central America-United States Free Trade Agreement, to approve the renewal of import restrictions contained in the Burmese Freedom and Democracy Act of 2003, and for other purposes.

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

SECTION 1. AMENDMENTS TO AFRICAN GROWTH AND OPPORTUNITY ACT.

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

(1) in the paragraph heading, by striking "2012" and inserting "2015";

(2) in subparagraph (A), by striking "2012" and inserting "2015"; and

(3) in subparagraph (B)(ii), by striking "2012" and inserting "2015".

(b) ADDITION OF SOUTH SUDAN.—Section 107 of that Act (19 U.S.C. 3706) is amended by inserting after "Republic of South Africa (South Africa)." the following: "Republic of South Sudan (South Sudan).".

(c) CONFORMING AMENDMENT.—Section 102(2) of that Act (19 U.S.C. 3701(2)) is amended by striking "48".

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 2. MODIFICATIONS TO TEXTILE AND APPAREL RULES OF ORIGIN FOR THE DOMINICAN REPUBLIC-CENTRAL AMERICA-UNITED STATES FREE TRADE AGREEMENT.

(a) DEFINITIONS.—In this section:
(1) AGREEMENT.—The term "Agreement" has the meaning given the term in section 3(1) of the Dominican Republic-Central America-United States Free Trade Agreement Implementation Act (Public Law 109–53; 19 U.S.C. 4002(1)).
(2) CAFTA-DR COUNTRY.—The term "CAFTA-DR country"

has the meaning given the term in section 3(2) of the Dominican **Republic-Central America-United States Free Trade Agreement** Implementation Act (Public Law 109–53; 19 U.S.C. 4002(2)). (3) HTS.—The term "HTS" means the Harmonized Tariff

Schedule of the United States.

19 USC 3701 note.

(4) TRADE REPRESENTATIVE.—The term "Trade Representative" means the United States Trade Representative.

(b) Modifications to the Textile and Apparel Rules of Origin.—

(1) INTERPRETATION AND APPLICATION OF RULES OF ORIGIN.—Subdivision (m)(viii) of general note 29 of the HTS is amended as follows:

(A) The matter following subdivision (A)(2) is amended by striking the second sentence and inserting the following: "Any elastomeric yarn (except latex) contained in the originating yarns referred to in subdivision (A)(2) must be formed in the territory of one or more of the parties to the Agreement.".

(B) Subdivision (B) is amended—

(i) in the matter preceding subdivision (B)(1), by striking "exclusive of collars and cuffs where applicable," and inserting "exclusive of collars, cuffs and ribbed waistbands (only if the ribbed waistband is present in combination with cuffs and identical in fabric construction to the cuffs) where applicable,";

(ii) in subdivision (B)(2), by inserting "or knit to shape components" after "one or more fabrics";

(iii) by amending subdivision (B)(3) to read as follows:

"(3) any combination of the fabrics referred to in subdivision (B)(1), the fabrics or knit to shape components referred to in subdivision (B)(2), or one or more fabrics or knit to shape components originating under this note."; and

(iv) in the matter following subdivision (B)(3), by striking the last sentence and inserting the following: "Any elastomeric yarn (except latex) contained in an originating fabric or knit to shape component referred to in subdivision (B)(3) must be formed in the territory of one or more of the parties to the Agreement.".

(C) Subdivision (C) is amended—

(i) in subdivision (C)(2), by inserting "or knit to shape components" after "one or more fabrics";

(ii) by amending subdivision (C)(3) to read as follows:

"(3) any combination of the fabrics referred to in subdivision (C)(1), the fabrics or knit to shape components referred to in subdivision (C)(2) or one or more fabrics or knit to shape components originating under this note."; and

(iii) in the matter following subdivision (C)(3), by striking the second sentence and inserting the following: "Any elastomeric yarn (except latex) contained in an originating fabric or knit to shape component referred to in subdivision (C)(3) must be formed in the territory of one or more of the parties to the Agreement.".

(2) CHANGE IN TARIFF CLASSIFICATION RULES.—Subdivision (n) of general note 29 of the HTS is amended as follows:

(A) Chapter rule 4 to chapter 61 is amended—

(i) by striking "5401 or 5508" and inserting "5401, or 5508 or yarn of heading 5402 used as sewing thread,"; and (ii) by inserting "or yarn" after "only if such sewing

thread".

(B) The chapter rules to chapter 61 are amended by inserting after chapter rule 5 the following:

"Chapter rule 6: Notwithstanding chapter rules 1, 3, 4 or 5 to this chapter, an apparel good of chapter 61 shall be considered originating regardless of the origin of any visible lining fabric described in chapter rule 1 to this chapter, narrow elastic fabrics as described in chapter rule 3 to this chapter, sewing thread or yarn of heading 5402 used as sewing thread described in chapter rule 4 to this chapter or pocket bag fabric described in chapter rule 5 to this chapter, provided such material is listed in U.S. note 20 to subchapter XXII of chapter 98 and the good meets all other applicable requirements for preferential tariff treatment under this note."

(C) Chapter rules 3, 4, and 5 to chapter 62 are each amended by striking "nightwear" each place it appears and inserting "sleepwear".
(D) Chapter rule 4 to chapter 62 is amended—

(i) by striking "5401 or 5508" and inserting "5401, or 5508 or yarn of heading 5402 used as sewing thread,": and

(ii) by inserting "or yarn" after "only if such sewing thread".

(E) The chapter rules to chapter 62 are amended by inserting after chapter rule 5 the following:

"Chapter rule 6: Notwithstanding chapter rules 1, 3, 4 or 5 to this chapter, an apparel good of chapter 62 shall be considered originating regardless of the origin of any visible lining fabric described in chapter rule 1 to this chapter, narrow elastic fabrics as described in chapter rule 3 to this chapter, sewing thread or varn of heading 5402 used as sewing thread described in chapter rule 4 to this chapter or pocket bag fabric described in chapter rule 5, provided such material is listed in U.S. note 20 to subchapter XXII of chapter 98 and the good meets all other applicable requirements for preferential tariff treatment under this note.".

(F) Tariff classification rule 33 to chapter 62 is amended to read as follows:

"33. A change to pajamas and sleepwear of subheadings 6207.21 or 6207.22, tariff items 6207.91.30 or 6207.92.40, subheadings 6208.21 or 6208.22 or tariff items 6208.91.30, 6208.92.00 or 6208.99.20 from any other chapter, provided that the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or more of the parties to the Agreement.".

(G) Chapter rule 2 to chapter 63 is amended—
(i) by striking "5401 or 5508" and inserting "5401, or 5508" or yarn of heading 5402 used as sewing thread,"; and

(ii) by inserting "or yarn" after "only if such sewing thread".

(H) The chapter rules to chapter 63 are amended by inserting after chapter rule 2 the following:

"Chapter rule 3: Notwithstanding chapter rule 2 to this chapter, a good of this chapter shall be considered originating regardless of the origin of sewing thread or yarn of heading 5402 used as sewing thread described in chapter rule 2 to this chapter, provided the thread or yarn is listed in U.S. note 20 to subchapter XXII of chapter 98 and the good meets all other applicable requirements for preferential tariff treatment under this note.".

(3) Effective date.—

(A) IN GENERAL.—The amendments made by this subsection apply to goods of a CAFTA–DR country that are entered, or withdrawn from warehouse for consumption, on or after the date that the Trade Representative determines is the first date on which the equivalent amendments to the rules of origin of the Agreement have entered into force in all CAFTA–DR countries.

(B) PUBLICATION OF DETERMINATION.—The Trade Representative shall promptly publish notice of the determination under subparagraph (A) in the Federal Register.

SEC. 3. EXTENSION OF AND RENEWAL OF IMPORT RESTRICTIONS UNDER BURMESE FREEDOM AND DEMOCRACY ACT OF 2003.

(a) EXTENSION OF BURMESE FREEDOM AND DEMOCRACY ACT OF 2003.—Section 9(b)(3) of the Burmese Freedom and Democracy Act of 2003 (Public Law 108–61; 50 U.S.C. 1701 note) is amended by striking "nine years" and inserting "twelve years".

(b) RENEWAL OF IMPORT RESTRICTIONS.—

(1) IN GENERAL.—Congress approves the renewal of the import restrictions contained in section 3(a)(1) and section 3A (b)(1) and (c)(1) of the Burmese Freedom and Democracy Act of 2003.

(2) RULE OF CONSTRUCTION.—This section shall be deemed to be a "renewal resolution" for purposes of section 9 of the Burmese Freedom and Democracy Act of 2003.

(c) EFFECTIVE DATE.—This section and the amendment made by this section shall take effect on the date of the enactment of this Act or July 26, 2012, whichever occurs first.

SEC. 4. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

Notwithstanding section 6655 of the Internal Revenue Code of 1986—

(1) in the case of a corporation with assets of not less than \$1,000,000,000 (determined as of the end of the preceding taxable year), the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2017 shall be 100.25 percent of such amount; and

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

SEC. 5. EXTENSION OF CUSTOMS USER FEES.

Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended—

(1) in subparagraph (A), by striking "August 2, 2021" and inserting "October 22, 2021";

26 USC 6655 note.

Federal Register, publication.

50 USC 1701

note.

Applicability. Determination. (2) in subparagraph (B)(i), by striking "December 8, 2020" and inserting "October 29, 2021"; and (3) by striking subparagraphs (C) and (D).

Approved August 10, 2012.

LEGISLATIVE HISTORY—H.R. 5986:

CONGRESSIONAL RECORD, Vol. 158 (2012): Aug 2, considered and passed House and Senate.