construed as authority to waive the filing of any bond or the payment of any tax provided for in this chapter."

(b) The table of sections for part II of subchapter G of chapter 51 of such Code is amended by striking out the last item and inserting in lieu thereof the following:

"Sec. 5416. Definitions of package and packaging. "Sec. 5417. Pilot brewing plants."

Effective date.

SEC. 5. The amendments made by the first four sections of this Act shall take effect on the first day of the first calendar month which begins more than 90 days after the date of the enactment of this Act. Approved January 12, 1971.

Public Law 91-674

AN ACT

January 12, 1971 [H. R. 7626]

To amend the Tariff Schedules of the United States with respect to the tariff classification of certain sugars, sirups, and molasses, and for other purposes.

Certain sugars, sirups, molasses. Tariff classification. 77A Stat. 56.

Effective date.

Ante, p. 284.

46 Stat. 745. 19 USC 1562. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the article description for item 155.40 of the Tariff Schedules of the United States (19 U.S.C. 1202) is amended to read as follows: "Sugars, sirups, molasses, and mixtures thereof; all the foregoing derived from sugar cane or sugar beets and containing soluble nonsugar solids (excluding any foreign substance that may have been added or developed in the product) equal to over 6% by weight of the total soluble solids, if imported for use other than (a) the commercial extraction of sugar, or (b) human consumption".

SEC. 2. The amendment made by the first section of this Act shall apply with respect to articles entered, or withdrawn from warehouse, for consumption on or after the date of enactment of this Act. Upon request therefor filed with the customs officer concerned on or before the one hundred and twentieth day after the date of enactment of this Act, entries and withdrawals of articles described in item 155.40 of the Tariff Schedules of the United States (as amended by the first section of this Act) which were made after August 30, 1963, and before the date of enactment of this Act shall, notwithstanding the provisions of section 514 of the Tariff Act of 1930 or any other provision of law, be liquidated or reliquidated as though such entries or withdrawals had been made on the date of the enactment of this Act.

SEC. 3. Upon request therefor, filed with the Customs Officer concerned on or before the 30th day after the date of enactment of this Act, warehouse entries made in the period February 1967 to May 1967, inclusive, shall, notwithstanding the provisions of section 514 of the Tariff Act of 1930 or any other provision of law, be liquidated or reliquidated with the assessment of duty at the rate of 0.012 cent per pound of total sugars with respect to sugar products withdrawn from warehouse for consumption after manipulation in accordance with section 562 of the Tariff Act, upon the furnishing of appropriate evidence that such sugar products were actually used for purposes other than (a) human consumption or (b) the commercial extraction of sugar.

Approved January 12, 1971.