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Item	Article description	Base rate	Staging Category
Sec. 466 Tariff Act of 1930	EQUIPMENT AND REPAIRS OF VESSELS (a) Vessels Subject to Duty.—The equipments, or any part thereof, including boats, purchased for, or the repair parts or the materials to be used, expenses of repairs made in a foreign country upon a vessel documented under the laws of the United States to engage in the foreign or coasting trade, or a vessel intended to be employed in such trade, shall, on the first arrival of such vessel in any port of the United States, be liable to entry and the payment of an ad valorem duty of	50% on the cost thereof in such foreign country	С
	(f) Civil aircraft exception The duty imposed under subsection (a) shall not apply to the cost of equipments, or any part thereof, purchased, of repair parts or materials used, or any of repairs made in a foreign country with respect to a United States civil aircraft, within the meaning of General Note 3(c)(D) of the Harmonized Tariff Schedule of the United States.	Free	D
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