



1 **SEC. 2. EFFECTIVE DATE; RETROACTIVE TREATMENT.**

2 (a) IN GENERAL.—The amendment made by section  
3 1 applies with respect to goods entered, or withdrawn from  
4 warehouse for consumption, on or after the 15th day after  
5 the date of the enactment of this Act.

6 (b) RETROACTIVE TREATMENT.—Notwithstanding  
7 section 514 of the Tariff Act of 1930 (19 U.S.C. 1514)  
8 or any other provision of law, upon a request filed with  
9 the Customs Service before the 90th day after the date  
10 of the enactment of this Act, any entry, or withdrawal  
11 from warehouse for consumption—

12 (1) which was made on or after January 1,  
13 1995, and before the 15th day after the date of the  
14 enactment of this Act, and

15 (2) with respect to which there would have been  
16 a lesser duty if the amendment made by section 1  
17 applied to such entry or withdrawal,  
18 shall be liquidated or reliquidated as though such amend-  
19 ment applied to such entry or withdrawal.

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