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The President

EXECUTIVE ORDER 9352

ENTRY OF ALIEN SEAMEN INTO THE UNITED STATES

By virtue of and pursuant to the authority contained in the act of May 22, 1918 (40 Stat. 559) as extended by the act of March 2, 1921 (41 Stat. 1217; 22 U.S.C. 227) and as amended by the act approved June 21, 1941 (55 Stat. 252), the Immigration Act of February 5, 1917 (39 Stat. 874), the Immigration Act of 1924 (43 Stat. 153), as amended, and the Alien Registration Act, 1940 (54 Stat. 670), I hereby prescribe the following regulations governing the entry of alien seamen into the United States:

PART I

Requirement of Crew-List Visas and Seamen Documentation

Masters of maritime vessels (except government vessels and such other vessels as the Secretary of State, in his discretion, may indicate) of all nationalities sailing for a port of the United States must submit for visa a list of all the alien members of the vessel's crew to the American consular officer at the port from which the vessel commences its voyage. If there is no consular officer stationed at that port, but if there is one stationed at a nearby place to whom the list may be submitted by mail for visa without delaying the vessel's departure, the list must be so submitted for visa. If there is no American consular officer stationed nearby, the list must be submitted for visa at the first port of call where an American consular officer is stationed, but if the vessel does not call at any such port, no visa of the crew list will be required. The visa of a shipping commissioner in the Canal Zone shall be equivalent to the visa of an American consular officer, but a consular agent is not authorized to visa crew lists. The

visa crew list must be delivered to the immigration authorities or, where there is no representative of the Immigration and Naturalization Service of the Department of Justice, to the appropriate officer of the boarding party at the vessel's first port of call in the United States.

Alien seamen whose names are not on a visa crew list when a visa crew list is required of the vessel on which they arrive at a port of the United States shall not be allowed to land without the permission of the Secretary of State, except that for such seamen arriving at a port in the Virgin Islands the Governor thereof is authorized to grant temporary landing privileges and for such seamen arriving at a port in the Canal Zone the Governor of the Panama Canal is authorized to grant temporary landing privileges.

An alien seaman who is not exempt from the passport and visa requirements under Part II hereof shall be required to present an identifying travel document in the nature of a passport, showing his nationality and identity and bearing his photograph, before he may be granted shore leave for any purpose, unless the possession of such an identifying travel document is waived by the Secretary of State, except that for such a seaman arriving at a port in the Virgin Islands the Governor thereof may grant such waiver and for such a seaman arriving at a port of the Canal Zone the Governor of the Panama Canal may grant such waiver. The disposition of such documents after presentation shall be subject to regulations.

PART II

Seamen Entering Other Than as Crew Members

Alien seamen whose occupational status as such is found to be bona fide, entering the United States as passengers or workaways solely in pursuit of their calling as seamen, shall be exempt from the crew-list visa or other non-immigrant visa requirements for such period

(Continued on next page)

CONTENTS

THE PRESIDENT

	Page
EXECUTIVE ORDER:	
Alien seamen, entry into United States.....	8209
REGULATIONS AND NOTICES	
BITUMINOUS COAL DIVISION:	
Hicks & Sons, hearing.....	8278
COAST GUARD:	
Commercial vessels in U. S. navigable waters, general license	8276
CUSTOMS BUREAU:	
Customs regulations of 1943, Parts 8 through 10.....	8212
FARM CREDIT ADMINISTRATION:	
National farm loan associations, consolidation procedure ...	8210
FEDERAL TRADE COMMISSION:	
Hearings, etc.:	
Atlantic City Wholesale Drug Co., et al.....	8281
Gold-Tone Studios, Inc., et al.....	8281
Hunt, C. Howard, Pen Co.....	8281
HOME OWNERS' LOAN CORPORATION:	
Credit reports	8262
INTERSTATE COMMERCE COMMISSION:	
Explosives, transportation; motor carrier safety regulations.....	8277
Potatoes, movement from Southern states.....	8277
Reicing of vegetables in transit:	
Illinois Central Railroad Co. Missouri Pacific Railroad Co. and Illinois Central Railroad Co.....	8281
OFFICE OF DEFENSE TRANSPORTATION:	
Motor equipment conservation, carriers of property (Gen. Order ODT 17, Am. 4).....	8278
OFFICE OF PRICE ADMINISTRATION:	
Adjustments, exceptions, etc.:	
Advance Pattern Co., Inc.....	8276
Cement (MPR 224, Am. 3).....	8275
Dairy products (MPR 289, Am. 16).....	8276

(Continued on next page)



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CONTENTS—Continued

OFFICE OF PRICE ADMINISTRATION— Continued.	Page
Foods, processed; rationing (RO 13, Am. 35, Corr.)	8276
Forgings, ferrous: (MPR 136, Am. 91)	8275
(MPR 351, Am. 3)	8275
Mica (MPR 347, Am. 2)	8275
Regional office orders: Fluid milk, Connecticut mar- keting area (4 docu- ments)	8282, 8283
Tires, tubes, recapping, and camelback; rationing (RO 1A, Am. 34)	8275
SECURITIES AND EXCHANGE COM- MISSION: Hearings, etc.: Brewster Nelson & Davidson S. de R. L.	8283
Commonwealth Utilities Corp. and Arizona Power Corp.	8283
Diversified Investment Fund, Inc.	8284
WAGE AND HOUR DIVISION: Learner employment certifi- cates, issuance to various industries (2 documents)	8280
Cancellation	8280
WAR DEPARTMENT: Procurement of military sup- plies and animals (Correc- tion)	8211
WAR FOOD ADMINISTRATION: Bement & Beadle, Inc., et al.; order extending suspension period	8280

CONTENTS—Continued

WAR FOOD ADMINISTRATION—Con. Milk, Philadelphia marketing area; suspension of certain provisions	Page 8211
WAR PRODUCTION BOARD: Coir fiber and products (M-312)	8268
Copper (M-9-c, Am. 1)	8264
Cotton yarns and fabrics, im- ported (M-272-a)	8267
Ethyl acetate and isopropyl ace- tate (M-327)	8268
Farm machinery and equip- ment, valves and pipe fit- tings (M-330, Supp. 1)	8265
Industrial machinery (L-83)	8265
Lead and tin scrap (M-72-a, revocation)	8265
Military rating procedure, del- egation of authority (Di- rective 23)	8262
Petroleum directive (Certificate 10, revocation)	8285
Priorities system operation: (Priorities Reg. 3, Am. 2)	8264
(Priorities Reg. 11B, Int. 1)	8265
Rayon yarn, exports (M-148, Supp. 3)	8267
Sodium phosphates (M-334)	8272
Stop construction orders (3 documents)	8284, 8285
Biscayne Causeway project	8285
Suspension orders: Aviation Tool and Gauge Co.	8264
Mason Supply Co.	8264
Tank Car Oil Co., Inc.	8263
Wallich Lumber Co.	8263
Tinned and detinned scrap (M- 325)	8273
Urea and melamine aldehyde resin and molding com- pound (M-331)	8269

and under such conditions as the Secretary of State, in his discretion, may prescribe if they arrive in the United States under the following circumstances:

(a) Shipwrecked or castaway seamen rescued by, or transferred at sea to, a vessel bound for an American port;

(b) Seamen who are American consular passengers or who are repatriated without expense to the Government of the United States following, and in accordance with the terms of, their discharge in a foreign port before an American consular officer;

(c) Seamen who were members of the crew of an American vessel which has been sold or delivered abroad when the contract of their employment provides for the return of the crew or when the laws of the United States provide for their return to an American port.

PART III

Returning Immigrant Seamen

Alien seamen who, previously, have been lawfully admitted into the United

States for permanent residence, who are returning to an unrelinquished domicile in the United States and who are not inadmissible into the United States under the immigration laws, may be permitted to land as returning residents without re-entry permits or non-quota immigration visas issued under section 4 (b) of the Immigration Act of 1924, notwithstanding the fact that they may be included in crew-list visas.

PART IV

Provision for Additional Rules and Regulations

The Secretary of State and the Attorney General are hereby authorized to make such additional rules and regulations, not inconsistent with this order, as they may deem necessary for carrying out the provisions of this order and the statutes mentioned herein, within their respective jurisdictions.

PART V

Effective Date of Order

This order shall take effect immediately and shall supersede and cancel Executive Order 8429 of June 5, 1940,¹ entitled "Documents Required of Bona Fide Alien Seamen Entering the United States", with the exception that a period of sixty days from the effective date of this order shall be allowed alien seamen in which they must have their photographs affixed to their documents or cards of identity and nationality required under this order.

As used in this order, the term "United States" includes all territory and waters, continental or insular, subject to the jurisdiction of the United States.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,

June 15, 1943.

[F. R. Doc. 43-9710; Filed, June 16, 1943; 10:42 a. m.]

Regulations

TITLE 6—AGRICULTURAL CREDIT Chapter I—Farm Credit Administration PART 11—NATIONAL FARM LOAN ASSOCIATIONS

PROCEDURE FOR CONSOLIDATING ASSOCIATIONS

Part 11 of Title 6, Code of Federal Regulations, is hereby amended by the addition of new §§ 11.348, 11.349, and 11.350, as follows:

Procedure for Consolidating Associations

§ 11.348 Action by directors. A joint meeting of the directors of the associa-

¹ 5 F. R. 2145.

tions involved in a consolidation project should be arranged for in advance and at such meeting each board of directors shall, separately, adopt a resolution undertaking to enter into a consolidation agreement and appropriate articles of association for the organization of a consolidated association, and shall designate not more than three members of each board to take necessary and proper steps to effect the organization of the consolidated association. The individuals so designated by the boards of directors of the associations involved in the consolidation project shall, pursuant to authority by the association board of directors, execute on behalf of such associations the agreement of consolidation and articles of association on forms prescribed by the Commissioner and shall appoint, from their number, not less than five or more than seven directors for the consolidated association who will constitute the Board of Directors for the period intervening from the date of organization to the date fixed in the bylaws for the first annual meeting of stockholders, or until their successors are elected and have qualified.

§ 11.349 *Action by members.* Meetings of association members shall be called in accordance with the provisions of the bylaws of the association. Notices of the meetings, containing a brief statement of the proposal shall be mailed to each stockholder of record and to members who are not stockholders, if any. Where an association has completed a compartment under section 25 (b) of the Farm Credit Act of 1937, a separate meeting shall be held of the members admitted under that section including those who have not been issued association stock because their loans are not in good standing. A favorable vote of a majority of the members present and voting at each separate meeting shall be necessary for the approval of the proposed consolidation, and such members shall adopt resolutions ratifying and approving the execution of the agreement of the consolidation and articles of association in the name of the association. The secretary-treasurer shall certify to the action taken at the meetings of members and his certificate shall set out the resolution adopted by the members ratifying the execution of the consolidation agreement.

§ 11.350 *Completing consolidation.* Upon completion of the association action, one set of organization papers, with

the bank's recommendation, and a financial statement for each constituent association and the consolidated association, shall be submitted to the Commissioner for consideration. Upon approval by the Commissioner, notice of such approval and the effective date of the consolidation will be sent to the bank and the association, and a charter will be issued to the consolidated association which will be forwarded to the association through the bank. Upon receipt of the approval notice, the bank should provide assistance in transferring all assets to the consolidated association, setting up the new books and establishing such other procedures as may be found necessary. The transfer of all assets to the consolidated association should be made the day following the effective date of the consolidation, if possible. The secretary-treasurer of the consolidated association should take appropriate action to effect changes in stock issues, and should notify promptly each of the members, as well as all former members of the constituent associations who hold participation certificates, if any, that the consolidation has been approved. The charters of the constituent associations should be surrendered and sent to the Administration for cancellation. The Administration should be notified by the bank of the completion of the consolidation upon the issuance of new bank stock to the consolidated association in exchange for the stock held by the constituent associations.

(Sec. 6, 47 Stat. 14, sec. 29, 39 Stat. 381; 12 U.S.C. 665, 965)

[SEAL] J. R. ISLEIB,
Acting Land Bank Commissioner.

[F. R. Doc. 43-9762; Filed, June 16, 1943;
9:54 a. m.]

TITLE 7—AGRICULTURE

Chapter IX—War Food Administration

PART 961—MILK IN THE PHILADELPHIA, PENNSYLVANIA, MARKETING AREA

SUSPENSION OF CERTAIN PROVISIONS

Order suspending certain provisions of the order, as amended, regulating the handling of milk in the Philadelphia, Pennsylvania, marketing area.

Pursuant to the applicable provisions of Public Act No. 10, 73d Congress, as amended and as reenacted and amended by the Agricultural Marketing Agree-

ment Act of 1937 (7 U.S.C. 1940 et seq.), hereinafter referred to as the "act", and of the order, as amended, regulating the handling of milk in the Philadelphia, Pennsylvania, marketing area, it is hereby determined that the provision of such order which is herein suspended is a provision which obstructs and does not tend to effectuate the declared policy of the act with respect to producers of milk under such order.

It is, therefore, ordered, That the following provision of § 961.4 (c) (1) of the order, as amended, regulating the handling of milk in the Philadelphia, Pennsylvania, marketing area is hereby suspended:

For the purposes of this subparagraph the Class I milk shall be considered to have been, first, that milk received from producers' farms at such handler's plant located less than 31 miles from the City Hall in Philadelphia, then, that milk which was shipped from the nearest plant located 31 miles and farther from the City Hall in Philadelphia: *And provided,* That Class I milk moved directly from a plant at which milk is received from producers to a plant at which no milk is received from producers, both of which are outside the marketing area, and Class I milk distributed for fluid consumption from a plant at which milk is received from producers, shall be allocated to the plant at which it is received from producers.

Done at Washington, D. C., this 15th day of June 1943.

CHESTER C. DAVIS,
War Food Administrator.

[F. R. Doc. 43-9714; Filed, June 16, 1943;
11:16 a. m.]

TITLE 10—ARMY: WAR DEPARTMENT

Chapter VIII—Procurement and Disposal of Equipment and Supplies

PART 81—PROCUREMENT OF MILITARY SUPPLIES AND ANIMALS

MISCELLANEOUS AMENDMENTS

Correction

In the document appearing on page 7526 of the issue for Tuesday, June 8, 1943, the headings for § 81.1101 and paragraph (a) should read as follows:

§ 81.1101 *Marking of containers destined for overseas shipment—(a) Limitations on marking of containers.*

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs

CUSTOMS REGULATIONS OF 1943, PARTS 8-10

NOTE: The complete revision of 19 CFR Chapter I, of which Parts 8-10 appear in this issue, begins on page 8099 of the issue of Wednesday, June 16, 1943.

PART 8—LIABILITY FOR DUTIES, ENTRY OF IMPORTED MERCHANDISE

LIABILITY FOR DUTIES

- Sec.
- 8.1 Liability of importer for duties.
- 8.2 Reimportation; liability for duties on.
- ENTRY
- 8.3 Entry required; importations not exceeding \$1 in value.
- 8.4 Filing of entry; date of entry; date of importation.
- 8.5 Examination of merchandise prior to entry.
- 8.6 Evidence of right to make entry; legal representative of consignee; nonresident consignee; foreign corporation; underwriters and salvors.
- 8.7 Disposition of bill of lading or carrier's certificate.
- 8.8 Requirements on entry.
- 8.9 Invoice to be filed with entry.
- 8.10 Entry on triplicate invoices.
- 8.11 Invoice to be for single shipment; extracts from invoices.
- 8.12 Weekly invoices for installment shipments from contiguous foreign territory; entry.
- 8.13 Contents of invoices; incomplete invoices; general requirements supplemented.
- 8.14 Mode of certification of invoices; fee stamps to be affixed.
- 8.15 When certified invoices not required.
- 8.16 Entered value; importers may add to or deduct from the invoice value.
- 8.17 Additions because of advances by appraiser pending reappraisal.
- 8.18 Declaration on entry.
- 8.19 Powers of attorney.
- 8.20 Incomplete entry; bonds for the production of documents.
- 8.21 Estimation of duties; classification.
- 8.22 Designation of merchandise to be examined.
- 8.23 Release of merchandise.
- 8.24 Release of merchandise in customs custody after liquidation; merchandise refused by consignee.
- 8.25 Liens for freight, charges, or contributions in general average.
- 8.26 Recall of merchandise released from customs custody; requests of appraiser for additional packages or quantities.
- ENTRY FOR CONSUMPTION
- 8.27 Form of duty.
- 8.28 Release under bond; deposit of estimated duties; permit.
- 8.29 Release of packages.
- ENTRY FOR WAREHOUSE
- 8.30 Form and contents; articles not entitled to entry.
- 8.31 Estimation of duties; bond.
- 8.32 Liability of importers and sureties.
- ENTRY FOR REWAREHOUSE
- 8.33 Procedure.
- 8.34 Value and classification; protest.
- COMBINED ENTRY FOR REWAREHOUSE AND WITHDRAWAL FOR CONSUMPTION
- 8.35 Form; procedure.

EXPORTATION UNDER WAREHOUSE WITHDRAWAL FOR TRANSPORTATION

- Sec.
- 8.36 Procedure.

WITHDRAWAL AT ORIGINAL OR SECONDARY PORT FOR CONSUMPTION

- 8.37 Withdrawal; form and contents.
- 8.38 Withdrawal; when completed.
- 8.39 Withdrawal by transferee.
- 8.40 Withdrawals before and after liquidation.

WITHDRAWAL AT ORIGINAL OR SECONDARY PORT FOR EXPORTATION

- 8.41 Form and contents; goods not laden.
- 8.42 Withdrawal before liquidation.
- 8.43 Weight, gauge, or measure.
- 8.44 Distilled spirits; regauge.
- 8.45 Parcel-post packages.

ZINC AND LEAD-BEARING ORES; CRUDE COPPER-BEARING MATERIALS; CRUDE METALS

- 8.46 Entry and sampling of lead-bearing and zinc-bearing ores not for smelting in bond; transportation bond required.
- 8.47 Entry and sampling of crude copper-bearing materials not for smelting or refining in bond.
- 8.48 Sampling and assaying.

ENTRY FOR EXPORTATION, ENTRY BY APPRAISEMENT, INFORMAL ENTRIES, AND PACKED PACKAGES

- 8.49 Entry for exportation; merchandise unentered or rejected exportation of.
- 8.50 Entry by appraisement.
- 8.51 Informal entries.
- 8.52 Packed packages; marking; entry; when entry not required.

SPECIAL-DELIVERY PACKAGES

- 8.53 Application.
- 8.54 Marking; packages not entitled to special entry.
- 8.55 Liquidation; release.
- 8.56 Bond.
- 8.57 Cording and sealing; returned packages; refund of duty.
- 8.58 Invoice.

LANDING AND DELIVERY OF ARTICLES FOR WHICH IMMEDIATE DELIVERY IS NECESSARY

- 8.59 Application; entry; procedure.

LIABILITY FOR DUTIES

§ 8.1 *Liability of importer for duties.*
 (a) Unless otherwise specially provided for by law, duties accrue upon imported merchandise on arrival of the importing vessel within a customs port with intent then and there to unlade, or at the time of arrival within the limits of the United States if the merchandise arrives otherwise than by vessel.

(b) Unless relieved by law or regulations, the liability for duties, both regular and additional, attaching on importation constitutes a personal debt due from the importer to the United States which can be discharged only by payment in full of all duties legally accruing. It may be enforced notwithstanding the fact that an erroneous construction of law or regulation may have enabled the importer to pass his goods through the customhouse without such payment. It also constitutes a lien upon the merchandise imported which may be enforced while such merchandise is in the custody or subject to the control of the United States.

(c) In case of the importer's death or insolvency, the Government's claim against his estate for unpaid duties has priority over obligations to creditors other than the United States.¹

(d) The states and their instrumentalities are entitled to no constitutional exemption from the payment of customs duties. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

§ 8.2 *Reimportation; liability for duties on.* Dutiable merchandise imported and afterwards exported, although duty thereon may have been paid on the first importation, is liable to duty on every subsequent importation into the United States; but this does not apply to:

(1) Personal and household effects taken abroad by a resident of the United States and brought back on his return to this country;

(2) Professional books, implements, instruments, and tools of trade, occupation, or employment taken abroad by any individual and brought back on his return to this country;

(3) Automobiles and other vehicles taken abroad for noncommercial use;

(4) Steel boxes, casks, barrels, carboys, bags, quicksilver flasks or bottles, metal drums, or other substantial outer containers exported from the United States empty and returned as usual containers or coverings of merchandise, or exported filled with products of the United States and returned empty or as the usual containers or coverings of merchandise;

(5) Articles exported from the United States for repairs or alterations, which may be returned upon the payment of duty on the value of the repairs or alterations at the rate or rates which would otherwise apply to the articles in their repaired or altered conditions;

(6) Articles exported for exhibition under certain conditions;

(7) Domestic animals taken abroad for temporary pasturage purposes and returned within eight months; or

(8) Any other reimported articles the free entry of which is specifically pro-

¹"Whenever any person indebted to the United States is insolvent, or whenever the estate of any deceased debtor, in the hands of the executors or administrators, is insufficient to pay all the debts due from the deceased, the debts due to the United States shall be first satisfied; and the priority established shall extend as well to cases in which a debtor, not having sufficient property to pay all his debts, makes a voluntary assignment thereof, or in which the estate and effects of an absconding, concealed, or absent debtor are attached by process of law, as to cases in which an act of bankruptcy is committed." (31 U.S.C. 191)

"Every executor, administrator, or assignee, or other person, who pays, * * * any debt due by the person or estate for whom or for which he acts before he satisfies and pays the debts due to the United States from such person or estate, shall become answerable in his own person and estate * * * for the debts so due to the United States, or for so much thereof as may remain due and unpaid." (31 U.S.C. 192)

vided for. (Sec. 624, 46 Stat. 759; 19 U.S.C. 1624)

ENTRY

§ 8.3 *Entry required; importations not exceeding \$1 in value.* (a) Entry² as required by section 484 (a), Tariff Act of 1930,³ shall be made of every importation, whether free or dutiable and regardless of its value (except as provided for in (b) of this section), unless the importation is specifically exempted by statute or regulation from the requirement that it be entered. (See §§ 8.52, 9.3 (b), 9.6)

(b) The collector may pass free of duty and without the preparation of an entry any importation having a value not exceeding \$1 in accordance with the provisions of section 321, Tariff Act of 1930, as amended, unless such importation is subject to internal-revenue tax. Entry shall be required for every importation subject to internal-revenue tax and both duty and tax shall be collected. (See § 10.21 (i).) (Secs. 484 (a), 498, 505, 624, 46 Stat. 722, 728, 732, 759; 19 U.S.C. 1484 (a), 1498, 1505, 1624)

§ 8.4 *Filing of entry; date of entry; date of importation.* (a) No paper pertaining to the entry of an importation shall be filed in the customhouse prior to the arrival of the merchandise within the limits of the port of entry, except as provided for in § 8.59. Except as provided for in § 8.59, entries and papers relating thereto shall be received for filing only during official business hours.

(b) The date on which the entry is accepted by the collector of customs shall be considered the date of entry but no entry shall be officially accepted until the importer has performed all acts required of him which are necessary to secure the issuance of an order for the examination of the package designated for examination. The date of official numbering, which shall be noted on each entry, shall in each case correspond with the date of acceptance, thus establishing the date of entry.

²The term "entry" has three meanings as follows:

(1) The document which the consignee or his agent presents at the customhouse, containing his declaration and setting forth the intended customs disposition of the merchandise, together with such facts in regard thereto as the law or regulations may require.

(2) The presentation of the above-described document and accompanying papers at the customhouse and its acceptance by the proper customs officer.

(3) In its broader sense, it includes all transactions necessary to secure the release of the merchandise from customs control.

³"Except as provided in sections 490, 498, 552, and 553 and in subdivision (j) of section 336 of this Act, and in subdivisions (h) and (i) of this section, the consignee of imported merchandise shall make entry therefor either in person or by an agent authorized by him in writing under such regulations as the Secretary of the Treasury may prescribe. Such entry shall be made at the customhouse within forty-eight hours, exclusive of Sundays and holidays, after the entry of the importing vessel or report of the vehicle, or after the arrival at the port of destination in the case of merchandise transported in bond, unless the collector authorizes in writing a longer time." (Tariff Act of 1930, sec. 484 (a); 19 U.S.C. 1484 (a))

(c) In the case of merchandise imported by vessel, the date on which the vessel arrives within the limits of a port with intent to unlade shall be deemed the date of importation. When the vessel enters two or more United States ports, the date of arrival of the vessel at the port at which the merchandise is intended to be landed shall be considered the date of importation. In the case of merchandise arriving otherwise than by vessel, the date on which the vehicle carrying the merchandise arrives within the limits of the United States shall be considered the date of importation. When merchandise is forwarded under an immediate transportation entry, the date of arrival of the merchandise at the first port shall be considered the date of importation. (Sec. 624, 46 Stat. 759; 19 U.S.C. 1624)

§ 8.5 *Examination of merchandise prior to entry.* (a) Unless an examination is required for the exclusive benefit of the United States, no imported merchandise shall be opened, examined, or inspected until proper entry therefor has been made, except when a real necessity is shown and the consignee makes application therefor in writing, in which the carrier concurs.

(b) Upon written application by the consignee or his agent, concurred in by the carrier, perishable merchandise may be inspected before entry upon arrival at the port of entry, or while in transit under bond, but only for the purpose of determining its condition and under customs supervision. The additional expense, if any, of customs supervision, including actual expenses for travel and subsistence, but not the compensation of the customs officer, shall be paid by the party requesting the inspection.

(c) Properly authorized employees of the Customs Service, the Food and Drug Administration, the Bureau of Animal Industry, the Public Health Service, or other agency of the United States may take samples of unladen merchandise for which entry has not been filed. In no case shall any official action be taken on any such samples until entry has been filed.

(d) Prior to the filing of a proper entry, no information concerning the designation of packages for examination shall be given to or be accessible to any importer, broker, or other person who is not a customs officer necessarily concerned with such designation. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

§ 8.6 *Evidence of right to make entry; legal representative of consignee; nonresident consignee; foreign corporation; underwriters and salvors.* (a) The bill of lading for merchandise imported by a common carrier shall constitute the best evidence of the right to make entry.⁴ A shipping receipt or other document

⁴The privilege of inspection is not limited to one inspection and there is no objection to incidental display to prospective buyers during the inspection. (See B.C.L. 2066)

⁵"For the purposes of this title—

"(1) All merchandise imported into the United States shall be held to be the property of the person to whom the same is consigned; and the holder of a bill of lading

presented in lieu of a bill of lading shall not be accepted as authority for making entry unless bearing a certificate of the carrier in accordance with subsection (h) or (i) of section 484, Tariff Act of 1930,⁶ or unless entry is made by the actual consignee in person or in his name by a duly authorized agent.

(b) When merchandise is not imported by a common carrier, possession of the merchandise at the time of arrival in the United States shall be deemed sufficient evidence of the right to make entry.

duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof. * * * (Tariff Act of 1930, sec. 483; 19 U.S.C. 1483)

"The consignee shall produce the bill of lading at the time of making entry, except that—

"(1) If the collector is satisfied that no bill of lading has been issued, the shipping receipt or other evidence satisfactory to the collector may be accepted in lieu thereof;

"(2) The collector is authorized to permit entry and to release merchandise from customs custody without the production of the bill of lading if the person making such entry gives a bond satisfactory to the collector, in a sum equal to not less than one and one-half times the invoice value of the merchandise, to produce such bill of lading, to relieve the collector of all liability, to indemnify the collector against loss, to defend every action brought upon a claim for loss or damage, by reason of such release from customs custody or a failure to produce such bill of lading and to entitle any person injured by reason of such release from customs custody to sue on such bond in his own name, without making the collector a party thereto. Any person so injured by such release may sue on such bond to recover any damages so sustained by him; and

"(3) The provisions of this subdivision shall not apply in the case of an entry under subdivision (h) or (i) of this section (relating to entry on carrier's certificate and on duplicate bill of lading, respectively)." (Tariff Act of 1930, sec. 484 (c); 19 U.S.C. 1484 (c))

⁶"(h) Entry on Carrier's Certificate.—Any person certified by the carrier bringing the merchandise to the port at which entry is to be made to be the owner or consignee of the merchandise, or an agent of such owner or consignee, may make entry therefor, either in person or by an authorized agent, in the manner and subject to the requirements prescribed in this section (or in regulations promulgated hereunder) in the case of a consignee within the meaning of paragraph (1) of section 483.

"(i) Entry on Duplicate Bill of Lading.—Any person may, upon the production of a duplicate bill of lading signed or certified to be genuine by the carrier bringing the merchandise to the port at which entry is to be made, make entry for the merchandise in respect of which such bill of lading is issued, in the manner and subject to the requirements prescribed in this section (or in regulations promulgated hereunder) in the case of a consignee within the meaning of paragraph (1) of section 483, except that such person shall make such entry in his own name." (Tariff Act of 1930, sec. 484 (h) and (i); 19 U.S.C. 1484 (h) (i))

"For the purposes of this title—

"(2) A person making entry of merchandise under the provisions of subdivision (h) or (i) of section 484 (relating to entry on carrier's certificate and on duplicate bill of lading, respectively) shall be deemed the sole consignee thereof." (Tariff Act of 1930, sec. 483; 19 U.S.C. 1483)

(c) Entry shall not be made on an extract from a bill of lading, unless such extract is certified to be genuine by the carrier bringing the merchandise to the port at which entry is made. Collectors of customs shall not certify extracts from bills of lading.

(d) Separate entries may be made for consolidated shipments upon compliance with the following requirements:

(1) The consignee of a consolidated shipment covering merchandise for various ultimate consignees who desire to make separate entries shall deposit with the collector the original bill of lading, the certified duplicate bill of lading, the carrier's certificate, or the shipping receipt if no bill of lading has been issued, covering the entire shipment, and such document shall be permanently retained by the collector.

(2) If a bill of lading is filed, it shall contain the following endorsement signed by the consignee named therein:

As the within-described merchandise belongs to various ultimate consignees who desire to make separate entries therefor, the undersigned consignee thereof hereby expressly waives the right granted by section 484 (j), Tariff Act of 1930, to have this bill of lading returned.

(3) At the time of depositing such bill of lading, or other document, the consignee named therein shall produce a certificate prepared and signed by him for each portion of the shipment for which separate entry is desired. The certificate shall be in the following form:

Collection district No. _____
 Port of _____ 19__

AUTHORITY TO MAKE ENTRY

Of merchandise imported at _____
 on _____ 19__ per _____
 from _____
 shipped by _____, consigned
 to _____, endorsed to _____
 covered by* _____
 dated _____ 19__, at _____
 on file with the collector of customs
 at _____.

*Insert "bill of lading," "certified duplicate bill of lading," "carrier's certificate," or "shipping receipt."

Marks	Numbers	Description
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

We } _____, the consignee in
 I } the above-mentioned document covering
 merchandise for various ultimate consignees,
 hereby authorize _____ or
 order to make customs entry for the above-
 described merchandise.

 Consignee

(4) Such a certificate shall be compared with the supporting document and after being initialed by the entry clerk shall be returned to the consignee for transmittal to the person who will make entry.

(5) The authority to make entry carried by such certificate may be transferred by endorsement.

(e) When a carrier's certificate is used in making entry, pursuant to the provisions of section 484 (h), Tariff Act of 1930, it shall be prepared on customs Form 7529.

(f) When entry is made on a certified duplicate bill of lading, the certificate thereon shall be substantially in the following form:

DUPLICATE BILL OF LADING CERTIFICATE

----- 19__
 The undersigned carrier, bringing the within-described merchandise to this port, hereby certifies that this signed copy of the bill of lading is genuine and may be used for the purpose of making customs entry as provided for in section 484 (i) of the tariff act.

(Name of carrier)

(Agent)

(g) When a bond is given for the production of a bill of lading, it shall be on customs Form 7581 and shall run in favor of the collector personally and as collector of customs. When the collector is in doubt as to the propriety of accepting entry on a bond for the production of a bill of lading, he shall request authority to do so from the Bureau.

(h) Inasmuch as the provisions of section 484 (c) of the tariff act do not apply in the case of entries made under subsection (h) or (i), no bond for the production of a carrier's certificate or certified duplicate bill of lading shall be taken; but when a bond is given for the production of a bill of lading, such bond may be considered as satisfied upon the production of a proper carrier's certificate or certified duplicate bill of lading, but shall not be canceled.

(i) The executor or administrator of the estate of a deceased consignee, the receiver or other legal representative of an insolvent consignee, or the representative appointed in any action or proceeding at law to act for a consignee shall not be permitted to make entry unless he shall produce a duly endorsed bill of lading, a carrier's certificate, or a duplicate bill of lading, executed in accordance with subsection (h) or (i) of section 484 of the tariff act, showing him to be the consignee for customs purposes.

(j) A nonresident consignee has the right to make entry but the bond, customs Form 7551, 7553, or other appropriate form, when required, shall have a resident corporate surety thereon.

(k) A foreign corporation shall not enter merchandise for consumption unless it has, in the state where the port of entry is located, a resident agent authorized to accept service of process against such corporation and files a bond with a resident corporate surety to secure the payment of any increased and additional duties which may be found due.

(l) Underwriters of abandoned merchandise or salvors of merchandise saved from a wreck who are unable to produce a bill of lading, certified duplicate bill of lading, or carrier's certificate shall pro-

duce evidence satisfactory to the collector of their right to act.⁷ (Sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1083; 19 U.S.C. 1484)

§ 8.7 *Disposition of bill of lading or carrier's certificate.* (a) When the return of the bill of lading to the person making the entry, as required by the provisions of section 484 (j), Tariff Act of 1930,⁸ is requested, the collector shall take a receipt therefor, which shall set forth such of the data contained in the bill of lading as will completely identify it and enable the comptroller to verify the production of proper evidence of the right to make entry. The receipt shall also show any freight charges and weights that appear on the bill of lading. If the original bill of lading is necessary to obtain a carrier's certificate or duplicate bill of lading from the carrier, such exchange shall be made before the entry is filed.

(b) When a carrier's certificate or duplicate bill of lading is used in making entry, it shall be retained by the collector as evidence that the person making entry is authorized to do so. (Sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1083; 19 U.S.C. 1484)

§ 8.8 *Requirements on entry.* (a) Entries shall be legibly prepared on a typewriter or with ink, indelible pencil, or other permanent medium. All entry papers and documents required to accompany the entry when presented for acceptance shall be on the appropriate forms prescribed by the regulations and shall clearly set forth, with respect to the merchandise covered thereby, all information for which spaces are provided on such forms.⁹ With respect to each invoice covered by the entry, the following shall be shown separately: the quantity of each class of merchandise; the claimed rate or rates of duty for each class of merchandise; and, except in the case of entry by appraisalment, the aggregate of the entered value for each classification. The description of the merchandise shall be in terms of the tariff act, in accordance with statistical Schedule A of the Department of Commerce, or in more specific terms which

⁷For the purposes of this title—

"* * * The underwriters of abandoned merchandise and the salvors of merchandise saved from a wreck at sea or on or along a coast of the United States may be regarded as the consignees * * *" (Tariff Act of 1930, sec. 483; 19 U.S.C. 1483)

"* * * The collector shall return to the person making entry the bill of lading (if any is produced) with a notation thereon to the effect that entry for such merchandise has been made. * * *" (Tariff Act of 1930, sec. 484 (j); 19 U.S.C. 1484 (j))

⁹"Such entry shall be signed by the consignee, or his agent, and shall set forth such facts in regard to the importation as the Secretary of the Treasury may require for the purpose of assessing duties and to secure a proper examination, inspection, appraisalment, and liquidation, and shall be accompanied by such invoices, bills of lading, certificates, and documents as are required by law and regulations promulgated thereunder." (Tariff Act of 1930, sec. 484 (d); 19 U.S.C. 1484 (d))

indicate clearly the tariff classification claimed by the importer.¹⁰

(b) For each invoice covered by the entry and in a conspicuous place among the entry data related to such invoice, there shall be shown the gross amount of such invoice, the deduction of the aggregate amount of any nondutiable charges included in such amount, the further deduction of the aggregate of any deductions from invoice values to make entered values, and the addition of the aggregate of any dutiable charges not included in the gross amount of the invoice and of any other additions to invoice values to make entered values, so that the final amount in the summary computation represents the aggregate of the entered values of all the merchandise on each invoice covered by the entry.

(c) Each entry when presented shall be accompanied by customs Form 6417, the face of which shall be prepared by the importer as a carbon copy of the entry and shall show the information required under paragraphs (a) and (b) of this section.

(d) Consolidated shipments to one consignee for various ultimate consignees and the several enclosures of a packed package may be covered by separate entries upon compliance with the provisions of §§ 8.6 (d) and 8.52, respectively.

(e) If the collector is satisfied that there will be no prejudice to the revenue or to the efficient conduct of customs business, separate entries may be accepted for portions of all the merchandise arriving on one vessel or vehicle and consigned to one consignee,¹¹ as prescribed in § 8.6 (d), and also when:

(1) The consignee desires to enter such portions under different forms of entry, for transportation to different ports of entry, or for warehousing in separate warehouses;

(2) Appraisements are being withheld upon merchandise of the class or kind constituting a portion for which a separate entry is tendered;

(3) Appeal for reappraisal has been filed and advances are being made under section 503 (b), Tariff Act of 1930,

on the class or kind of merchandise for which a separate entry is tendered (so-called "duress entries");

(4) The several portions for which separate entries are tendered are covered by separate bills of lading;

(5) The consignment consists of different classes of merchandise to be examined by different appraising officers;

(6) The consignment consists of merchandise subject to entry under bonds given to assure accounting for final disposition; or

(7) A special application is submitted to the Bureau of Customs with the recommendation of the collector concerned and is approved by the Bureau.

(f) When separate entries are made under the preceding paragraphs, the entries shall be presented simultaneously when practicable. A separate consignee's declaration shall be filed for each entry and, except when a portion of the merchandise is entered under section 308, Tariff Act of 1930, as amended, each entry shall cover whole packages or not less than 1 ton of merchandise in bulk.

(g) When separate entries are made under paragraph (e) of this section for merchandise covered by a single bill of lading, compliance with § 8.6 (d) of these regulations shall be required, except that the endorsement on the bill of lading shall read as follows:

As portions of the within-described merchandise will be covered by separate entries, the undersigned consignee expressly waives the right granted by section 484 (j), Tariff Act of 1930, to have this bill of lading returned.

(Sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1033; 19 U.S.C. 1484)

§ 8.9 Invoice to be filed with entry. Except as otherwise provided for in § 8.15, no entry shall be accepted until a certified invoice has been produced or a bond has been given on customs Form 7551 or 7553, or other appropriate form, for the production of such invoice within 6 months in accordance with section 484 (b), Tariff Act of 1930.¹² (Sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1033, sec. 498, 46 Stat. 728; 19 U.S.C. 1484, 1498)

§ 8.10 Entry on triplicate invoices. (a) When a certified invoice is required, an importer shall be required to make

¹⁰ "No merchandise shall be admitted to entry under the provisions of this section without the production of a certified invoice therefor" except that entry may be permitted if—

"(1) The collector is satisfied that the failure to produce such invoice is due to causes beyond the control of the person making entry;

"(2) Such person makes a verified declaration in writing that he is unable to produce such invoice and (A) files therewith a seller's or shipper's invoice, or (B) if he is not in possession of a seller's or shipper's invoice files therewith a statement of the value, or the price paid, in the form of an invoice; and

"(3) Such person gives a bond for the production of such certified invoice within 6 months.

"The Secretary of the Treasury may by regulations provide for such exceptions from the requirements of this subdivision as he deems advisable." (Tariff Act of 1930, sec. 484 (b); 19 U.S.C. 1484 (b))

entry on the triplicate copy of the certified invoice if he has not received his copy of such invoice. In such case no entry upon an uncertified invoice shall be accepted unless it is shown that no triplicate copy of the certified invoice is on file.

(b) A triplicate or quadruplicate copy of the certified invoice presented within 6 months from the date of entry of the merchandise covered thereby may be accepted to cancel a bond obligation for the production of the certified invoice if requested by the importer and if satisfactory evidence of inability to file the original certified invoice is presented to the collector. (See § 8.14 (b).) (Sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1033, sec. 624, 46 Stat. 759; 19 U.S.C. 1484, 1624)

§ 8.11 Invoice to be for single shipment; extracts from invoices. (a) A customs invoice shall not represent more than one distinct shipment of merchandise by one consignor to one consignee by one vessel or conveyance. If by reason of accident or short shipment a portion of the shipment should fail to arrive, or if for any other reason only a portion of the shipment is entered under one entry, an extract from the certified or commercial invoice upon which the first entry was made, certified by the collector, may be used for entering the remaining merchandise.

(b) When a portion of a shipment is forwarded to another port for entry, the parties in interest at the port where the merchandise is to be entered shall request the collector at the last port where any of the merchandise was entered to issue a certified extract from the invoice or extract on file at such port and to forward the extract to the next port where the balance of the shipment or any part thereof has been or is to be entered. These extracts shall cover all the merchandise not entered at the port where they are issued. An extract from a certified or commercial invoice presented within the bonded period may be accepted to cancel the bond given for the production of a certified or commercial invoice. In cases where a portion of a shipment is entered at the first port on a pro forma invoice, entries at each subsequent port shall be made by means of a new pro forma invoice for only the merchandise entered. An extract from an invoice shall be identified thereon in substantially the following form:

Extract from { certified } Invoice No.
 { commercial }
 dated filed at
 with
 (Port)
 entry No. dated
 covering { purchased } goods for use at the port
 { consigned }
 of
 Certified correct 19....

 Consignee

 Collector of Customs

The extract shall be prepared in duplicate and the duplicate shall be attached to the original invoice.

(c) Except as provided for in § 8.12, the

¹⁰ "The Secretary of the Treasury, the Secretary of Commerce, and the Chairman of the United States Tariff Commission are authorized and directed to establish from time to time for statistical purposes an enumeration of articles in such detail as in their judgment may be necessary, comprehending all merchandise imported into the United States, and as a part of the entry there shall be attached thereto or included therein an accurate statement specifying, in terms of such detailed enumeration, the kinds and quantities of all merchandise imported and the value of the total quantity of each kind of article." (Tariff Act of 1930, sec. 484 (e); 19 U.S.C. 1484 (e))

"* * * All other merchandise arriving on one vessel or vehicle and consigned to one consignee shall be included in one entry, unless the Secretary of the Treasury shall authorize the inclusion of portions of such merchandise in separate entries under such rules and regulations as he may prescribe." (Tariff Act of 1930, sec. 484 (f), as amended; 19 U.S.C. 1484 (f))

consolidation of separate shipments on one invoice or the breaking up of importations into small lots, each valued at less than \$100, for the purpose of avoiding consular fees shall not be permitted. (Sec. 624, 46 Stat. 759; 19 U.S.C. 1624)

§ 8.12 *Weekly invoices for installment shipments from contiguous foreign territory; entry.* (a) Importations made on different cars or different trains of the same road within 1 week from the date of arrival of the first car or train, and in the same fiscal year, may be covered by one invoice if covered by a single order or contract and shipped from one consignor to one consignee.

(b) When a weekly invoice is to be furnished after the entries have been filed, a pro forma invoice shall be filed with each entry. If the merchandise is of a class requiring a certified invoice, a bond therefor shall be taken with each entry or a charge shall be made against the importer's term bond and a certified invoice for the shipments actually arriving during the week shall be produced at the end of the week. Such certified invoice shall state the respective dates of shipment, quantities, values, and, wherever practicable, the car numbers.

(c) If the total value of a lot of merchandise shipped in installments by highway will exceed \$100, a certified invoice shall be filed with the first entry if the merchandise is of a class requiring it. Subsequent loads arriving within 1 week from the first arrival may be entered on extracts from such invoice. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

§ 8.13 *Contents of invoices; incomplete invoices; general requirements supplemented.* (a) Every invoice of merchandise to be imported into the United States shall set forth the information required by section 481 (a), Tariff Act of 1930.¹³

(b) Every invoice of imported merchandise shipped to a person in the United States by a person other than the

¹³ "All invoices of merchandise to be imported into the United States shall set forth—

"(1) The port of entry to which the merchandise is destined;

"(2) The time when, the place where, and the person by whom and the person to whom the merchandise is sold or agreed to be sold, or if to be imported otherwise than in pursuance of a purchase, the place from which shipped, the time when and the person to whom and the person by whom it is shipped;

"(3) A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers, or symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed;

"(4) The quantities in the weights and measures of the country or place from which the merchandise is shipped, or in the weights and measures of the United States;

"(5) The purchase price of each item in the currency of the purchase, if the merchandise is shipped in pursuance of a purchase or an agreement to purchase;

"(6) If the merchandise is shipped otherwise than in pursuance of a purchase or an agreement to purchase, the value for each item, in the currency in which the transactions are usually made, or, in the absence

manufacturer and otherwise than pursuant to a purchase or agreement to purchase shall set forth the information required by section 481 (b) of the tariff act.¹⁴

(c) A so-called pro forma invoice shall not be considered to be an invoice within the meaning of section 481 of the tariff act.

(d) In the case of merchandise valued at over \$100, the collector shall reject certified invoices or commercial invoices for commodities not requiring certified invoices which are not executed in accordance with the regulations in this part, but entry may be made on a pro forma invoice containing sufficient data for classification and appraisal purposes and a bond taken for the production of a correct certified or commercial invoice, as the case may be.

(e) Incomplete invoices covering merchandise valued at \$100 or less shall not be rejected if the classification and appraisal of the merchandise covered thereby can be made without endangering the revenue.

(f) When any of the component materials of an imported article affects its classification or appraisal, the invoice shall set forth an analysis of the article or the formula under which it was manufactured or produced, stating the component materials contained in the article and the percentage of each, if such percentage is known.

(g) Whenever it shall be determined by the appraising officer that information as to the cost of production is necessary in the appraisal of any class or kind of merchandise, the importer shall be notified by the appraiser and thereafter invoices covering shipments of such merchandise shall contain a verified statement by the manufacturer or producer as to the cost of production,¹⁵ as defined in section 402 (f), Tariff Act of 1930.

(h) All invoices shall set forth in detail, with respect to each class or kind of merchandise covered thereby, every discount from list or other base price which has been or may be allowed in fixing each purchase price or value set forth therein.

(i) If the invoice or entry does not disclose the weight, gauge, or measure of merchandise required to be weighed, gauged, or measured in order to ascertain the duties thereon, the consignee shall pay the expense of weighing, gauging, or measuring prior to the release of the merchandise from customs custody.

(j) Under section 481 (a) (10) of the tariff act, additional information shall be furnished on certified or commercial invoices of certain classes of merchandise in accordance with the requirements set forth in the following Treasury decisions:

Merchandise	Treasury Decision
Dyes, colors, stains, color acids, color bases, color lakes, lencocompounds, indoxyl, and indoxyl compounds.....	39566, Apr. 6, 1923; 39744, July 17, 1923; 41525, May 1, 1923.
News-reel films.....	44703, Mar. 17, 1931; 44938, June 4, 1931.
Church bells.....	42177, May 13, 1927.
Tobacco.....	44854, May 7, 1931; 45871, Aug. 31, 1932; 50520, Nov. 27, 1941.
Copper-bearing ores and concentrates and other articles taxable under sec. 601 (c) (7), Revenue Act of 1932.....	45878, Sept. 8, 1932; 50046, Dec. 15, 1939.
Sugar in liquid form, and articles composed in part of beet or cane sugar.....	49400, Feb. 10, 1938.
Braids, plaits, laces, and willow sheets or squares subject to the provisions of item 1504 (a), Swiss Trade Agreement (T. D. 43093).....	49501, Apr. 6, 1938.
Oils, or products of such oils, upon which an import tax is imposed by sec. 601 (c) (8), Revenue Act of 1932, as amended.....	49640, July 2, 1938.
Articles composed in chief value of manufactured sugar.....	49684, Aug. 10, 1938.
Cotton fabrics classifiable under pars. 903, 904, 905, or 918, or under par. 924, Tariff Act of 1930.....	49803, Feb. 20, 1939.

of such value, the price in such currency that the manufacturer, seller, shipper, or owner would have received, or was willing to receive, for such merchandise if sold in the ordinary course of trade and in the usual wholesale quantities in the country of exportation;

"(7) The kind of currency, whether gold, silver, or paper;

"(8) All charges upon the merchandise, itemized by name and amount when known to the seller or shipper; or all charges by name (including commissions, insurance, freight, cases, containers, coverings, and cost of packing) included in the invoice prices when the amounts for such charges are unknown to the seller or shipper;

"(9) All rebates, drawbacks, and bounties, separately itemized, allowed upon the exportation of the merchandise; and

"(10) Any other facts deemed necessary to a proper appraisal, examination, and

classification of the merchandise that the Secretary of the Treasury may require." (Tariff Act of 1930, sec. 481 (a); 19 U.S.C. 1481 (a))

¹⁴ "If the merchandise is shipped to a person in the United States by a person other than the manufacturer, otherwise than by purchase, such person shall state on the invoice the time when, the place where, the person from whom such merchandise was purchased, and the price paid therefor in the currency of the purchase, stating whether gold, silver, or paper." (Tariff Act of 1930, sec. 481 (b); 19 U.S.C. 1481 (b))

¹⁵ "Under such regulations as the Secretary of the Treasury may prescribe, the collector or the appraiser may require a verified statement from the manufacturer or producer showing the cost of production of the imported merchandise, when necessary to the appraisal of such merchandise." (Tariff Act of 1930, sec. 484 (g); 19 U.S.C. 1484 (g))

Merchandise

Treasury Decision

Certain articles made from table damask wholly or in chief value of cotton.....	49806, Feb. 27, 1939.
Earthenware and crockery ware composed of a nonvitrified absorbent body, including white granite and semiporcelain earthenware, and cream-colored ware, terra cotta, and stoneware; any of the foregoing which is tableware, kitchenware, or table or kitchen utensils, painted, colored, tinted, stained, enameled, gilded, printed, ornamented, or decorated in any manner.....	49807, Mar. 1, 1939; 50107, Mar. 7, 1940.
Articles made from matting (other than pile mats and pile floor coverings) wholly or in chief value of coca fiber or rattan.....	49858, May 9, 1939.
Toys.....	49859, May 10, 1939; 50107, Mar. 7, 1940.
Articles containing 10 percent or more by weight of manufactured sugar, as defined in Internal Revenue Code, sec 3507.....	49867, May 12, 1939; 50106, Mar. 4, 1940.
Plain linens.....	49886, June 8, 1939.
Articles wholly or in chief value of metal and provided for under items 339 and 397 of the trade agreement with the United Kingdom (T. D. 49753).....	49901, June 24, 1939.
Madeira embroideries.....	49988, Oct. 16, 1939.
Iron oxide.....	49989, Oct. 16, 1939; 50107, Mar. 7, 1940.
Western white spruce lumber for which exemption is claimed from the import tax prescribed by the first sentence of Internal Revenue Code, sec. 3424 (a).....	50883, Mar. 18, 1943.
Lumber (including sawed timber) planed or dressed on one or more sides.....	50498, Oct. 17, 1941; 50555, Jan. 19, 1942.
Cotton waste.....	50044, Dec. 15, 1939
Raw cotton.....	50045, Dec. 15, 1939.
Flax, hemp, and ramie fabrics and articles classifiable under pars. 1009, 1010, 1011, 1013, 1014, and 1016, and tablecloths, table scarves, and table dollies classifiable under par. 1023, Tariff Act of 1930.....	50083, Jan. 29, 1940.
Beads.....	50088, Feb. 6, 1940.
Articles dutiable under Tariff Act of 1930 and containing 4 percentum or more by weight of copper (including copper in alloy), except articles provided for in pars. 316, 380, 381 or 387, Tariff Act of 1930.....	50046, Dec. 15, 1939; 50158, May 20, 1940.
Merchandise shipped to the United States from the United Kingdom.....	50254, Oct. 26, 1940.
Needlework tapestries composed of cotton canvas embroidered with wool yarn.....	50369, Apr. 10, 1941.
Wool products, except wool products made more than 20 years prior to importation, and carpets, rugs, mats, and upholsteries.....	50388, May 15, 1941.
Fish or fish livers imported in air-tight containers.....	50724, Sept. 17, 1942.

(k) When more than one invoice is included in the same entry, all invoices shall bear the entry number and shall be numbered consecutively, beginning with number 1.

(l) If the invoice or invoices filed with an entry are made out on more than two sheets of paper, each sheet shall be legibly numbered by the importer on the bottom of its face. The numbering shall begin with number 1 for the first sheet of the first invoice and continue in a single series of numbers through all the sheets of all the invoices attached to one summary sheet.

(m) If the consul to whom a consular invoice is presented for certification shall be of the opinion that the data given in the invoice will not enable the appraiser to arrive at the true market value of the merchandise, he will state on a separate sheet, a copy to be attached to each copy of the invoice, such facts as he believes the appraiser may desire to consider in addition to or in connection with the data already given in the invoice. If the facts which the consul believes should be considered by the appraiser are confidential or cannot for any reason be stated fully on the sheet attached to the invoice, they will be communicated by letter to

the appraiser at the port of entry named in the invoice at the time of or as soon as possible after the certification of the invoice. When the consul suspects fraud, a copy of his letter to the appraiser will be sent to the Customs Information Exchange in New York City. (Par. 602; sec. 1, 46 Stat. 590, secs. 481, 624, 46 Stat. 719, 759, sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1083; 19 U.S.C. 1001, 1481, 1624, 19 U.S.C. 1484)

§ 8.14 Mode of certification of invoices; fee stamps to be affixed. (a) In the case of invoices requiring consular certification in accordance with section 482 (a), Tariff Act of 1930,¹⁴ the seller

¹⁴ "Every invoice covering merchandise exceeding \$100 in value shall, at or before the time of the shipment of the merchandise, or as soon thereafter as the conditions will permit, be produced for certification to the consular officer of the United States—

"(1) For the consular district in which the merchandise was manufactured, or purchased, or from which it was to be delivered pursuant to contract;

"(2) For the consular district in which the merchandise is assembled and repacked for shipment to the United States, if it has been purchased in different consular districts." (Tariff Act of 1930, sec. 482 (a); 19 U.S.C. 1482 (a))

or shipper shall sign all copies,¹⁵ of the invoice, but only the original need be signed by the consular officer. However, the consular officer's name, as well as the rubber seal of the consulate, shall be stamped on all copies of the invoice.

(b) The original of the invoice shall be stamped and the stamp canceled by the consular officer to show the payment of the fee. No unstamped original invoice shall be accepted as valid, but an unstamped invoice may be used as a commercial or pro forma invoice and entry may be made thereon upon the giving of a bond for the production of a stamped invoice. If, however, the triplicate or the quadruplicate certified invoice shall bear a consular notation that the original was stamped, such invoice may be accepted in lieu of the stamped invoice. (Secs. 482, 624, 46 Stat. 720, 759; 19 U.S.C. 1482, 1624)

§ 8.15 When certified invoices not required. (a) No certified or commercial invoice, or bond for the production of either, shall be required in connection with entry of the following, but the consignee or owner shall in all cases furnish any bills or statements of cost which may be in his possession:

(1) Articles not exceeding \$100 in aggregate dutiable value imported otherwise than in pursuance of a purchase or agreement to purchase, and articles imported in pursuance of a purchase or agreement to purchase when the aggregate purchase price of the articles, including all costs, charges, and expenses incident to placing the goods in condition, packed, ready for shipment to the United States, as determined by the collector of customs, does not exceed \$100.

(2) Articles damaged on the voyage of importation, by fire or through marine casualty or any other cause, without fault on the part of the shipper. If a consular invoice is available, it shall be produced for the information of the appraiser.

(3) Articles recovered from a wrecked or stranded vessel.

(4) Household effects used abroad, personal effects not imported in pursuance of a purchase or agreement to purchase and not intended for sale, automobiles entered under bond under the provisions of section 308 (5), Tariff Act of 1930, as amended, and automobiles imported from contiguous countries and entered under section 308 (1) of the tariff act, as amended.

(5) Articles sent by persons in foreign countries as gifts to persons in the United States.

(6) Articles carried by a person arriving in the United States or contained in his baggage, and articles declared by

¹⁵ "Every certified invoice shall be made out in triplicate, or, for merchandise intended for immediate transportation under the provisions of section 552 of this Act, in quadruplicate, if desired by the shipper, and shall be signed by the seller or shipper, or the agent of either; but a person who has no interest in the merchandise except as broker or forwarder shall not be competent to sign any such invoice. Where any such invoice is signed by an agent, he shall state thereon the name of his principal." (Tariff Act of 1930, sec. 482 (c); 19 U.S.C. 1482 (c))

such person upon his arrival as not accompanying him but imported or to be imported in connection with his arrival, when such articles are not intended for sale and were not bought on commission for others.

(7) Articles entitled to free entry under United States Code, title 19, sections 194 and 195, or paragraph 1615 or 1815, Tariff Act of 1930, as amended, provided a properly executed consular Form 129 or 204, as the case may be, is filed with the collector within the period provided for in these regulations. (See §§ 10.1 (a), 10.2 (a), 10.66, 10.67, and 25.16)

(8) Tools of trade of a person arriving in the United States.

(9) Personal effects of citizens of the United States who have died in a foreign country.

(10) Merchandise when, in the opinion of the Commissioner of Customs, the value thereof cannot be declared.

(11) Articles shipped abroad, not delivered to the consignee, and returned to the United States.

(12) Articles (other than gold) consigned to a branch of the United States Government.

(13) Archaeological articles for exhibition and not for sale imported by an institution established for the encouragement of the arts, science, or education.

(14) Automobiles, aircraft, and other vehicles, boats, teams, and saddle horses taken abroad by the owner or his agent for noncommercial use and returned by or for the account of such owner under the provisions of § 10.42.

(15) Imported articles exported from continuous customs custody.

(16) Postage or revenue stamps, canceled or uncanceled, and government stamped envelopes or post cards bearing no other printing than the official imprint thereon.

(17) Articles provided for in section 465 or 466, Tariff Act of 1930.

(18) Articles from the Philippine Islands or the Virgin Islands covered by a proper certificate of origin, and articles brought in from Guam, Wake Island, Midway Islands, Kingman Reef, or American Samoa, covered by a proper certificate of origin or of actual importation into those islands.

(19) Articles, whether privileged or nonprivileged, resulting from manipulation in a foreign-trade zone.

(20) Fertilizer and fertilizer materials, news-reel films, fish, mother-of-pearl shells, and newspapers, when unconditionally free of duty or subject only to a specific rate of duty not depending on value.

(b) Commercial invoices may be accepted for the articles listed below provided they set forth the information required by or pursuant to section 481, Tariff Act of 1930, but if the person making entry declares in writing that he is unable to produce such an invoice and gives a bond to produce it within 6 months from the date of entry, entry may be permitted on production of a less complete commercial invoice or state-

ment in the form of an invoice (pro forma invoice) of the value or the price paid:

(1) Merchandise imported as supplies, stores, or equipment of the importing vessel and subsequently made subject to entry pursuant to the provisions of section 446, Tariff Act of 1930.

(2) The following articles imported from countries contiguous to the continental United States, when unconditionally free of duty or subject only to a specific rate of duty not depending on value:

Forest products, except red cedar shingles and chicle.

Standard newsprint paper.

Pulpwood and wood pulp.

Live domestic animals.

Agricultural products, crude or unmanufactured, except bananas, coca leaves, coffee, raw cotton, dairy products other than milk and cream, guayule, henequen, hides, opium, seeds imported subject to the provisions of the Federal Seed Act (see T.D. 50071) or for seeding (planting) purposes, sisal, skins of all kinds, tea, tobacco, and wool of all kinds, including wool on the skin. Importers shall be required by collectors of customs to furnish satisfactory evidence that seeds are not imported for planting purposes, when such claim is made the basis for exemption from the necessity of producing a certified invoice. When such evidence is not furnished at the time of entry and a bond is given for the production of a certified invoice, the required evidence may be accepted in satisfaction of the bond obligation if produced within the period prescribed in section 484 (b), Tariff Act of 1930,¹⁸ (Sec. 484, 46 Stat. 722, 759, sec. 12, 52 Stat. 1083, sec. 498, 46 Stat. 728; 19 U.S.C. 1484, 1498, 1624)

§ 8.16 *Entered value; importers may add to or deduct from the invoice value.* (a) The person making entry shall show in clear detail on the invoice or on a statement attached thereto each addition to or deduction from the invoice value of merchandise under section 487,

¹⁸ As used in this subparagraph:

The term "crude" means in the natural state, not processed, manufactured, or advanced beyond the state reasonably necessary for the transportation of the article from the place of origin to the United States.

The term "forest products" means crude vegetable substances grown in or obtained from forests, and includes logs, timber, and lumber not further manufactured than sawed into planks, boards, or deals, and planed and tongued and grooved.

The term "standard newsprint paper" means the kind of paper chiefly used for printing newspapers at or just prior to June 17, 1930. (See T.Ds. 40996, 44317, 45418 (4), and 50120 (4).)

The term "pulpwood" means logs and timber cut to lengths for the purpose of manufacturing into wood pulp.

The term "wood pulp" means the fibers of wood produced either mechanically or chemically for use in the manufacture of paper, pulpboard, or other pulp products.

The term "agricultural products" means those things which are produced from the soil of farms, plantations, and estates, or which are brought into condition for the use of society by the labor of those engaged in agricultural pursuits.

Tariff Act of 1930,¹⁹ together with the item to which it refers, indicating the entered unit value. He shall likewise show the computation in detail of the aggregate amount of all the additions or deductions made by the importer to make the aggregate entered value.

(b) After an entry has been filed at the customhouse, no change shall be made in the importer's statement of entered values, except in the following manner:

(1) The consignee or his agent shall submit to the collector, in duplicate, a revised copy of the entry or of the page thereof covering the items to be amended, and shall also submit a revised copy of the corresponding summary of entered values on customs Form 6417, prepared in accordance with § 8.8 (a), (b), and (c) and conspicuously marked "Amendment." The applicant shall also show, on a separate sheet of paper filed with the amended entry and suitable for attachment to the invoice or the revised customs Form 6417, the exact items on each invoice to which the amendment pertains, the new unit values, and the computation in detail of the aggregate amount of the additions or deductions upon amendment.

(2) When any supplemental duties resulting from the amendment are deposited or when no supplemental duties accrue at the time of filing the amendment, the amendment shall be accepted subject to the conditions of section 487 of the tariff act. Such supplemental duties shall be deposited on all merchandise withdrawn for consumption before an amendment of the related warehouse entry may be accepted. (Sec. 487, 46 Stat. 725; 19 U.S.C. 1487)

§ 8.17 *Additions because of advances by appraiser pending reappraisal.* An importer making an addition on entry because of advances by the appraiser in similar cases then pending on appeal for reappraisal or re-reappraisal under section 503 (b), Tariff Act of 1930,²⁰

¹⁹ "The consignee or his agent may, under such regulations as the Secretary of the Treasury may prescribe, at the time entry is made, or at any time before the invoice or the merchandise has come under the observation of the appraiser for the purpose of appraisal, make in the entry such additions to or deductions from the cost or value given in the invoice as, in his opinion, may raise or lower the same to the value of such merchandise." (Tariff Act of 1930, sec. 487, 19 U.S.C. 1487)

²⁰ "If the importer certifies at the time of entry that he has entered the merchandise at a value higher than the value as defined in this Act because of advances by the appraiser in similar cases then pending on appeal for reappraisal or re-reappraisal, and if the importer's contention in such pending cases shall subsequently be sustained, wholly or in part, by a final decision on reappraisal or re-reappraisal, and if it shall appear that such action of the importer on entry was taken in good faith, the collector shall liquidate the entry in accordance with the final appraisalment." (Tariff Act of 1930, sec. 503 (b), 19 U.S.C. 1503 (b))

"It was and is the true intent and meaning of subsection (b) of section 1503 of this title, that imported merchandise entered in accordance with the provisions of said subsection

shall make his certificate, in triplicate, at the time of entry on customs Form 7587. (Secs. 503, 624, 46 Stat. 731, 759; 19 U.S.C. 1503 (b), 1624)

§ 8.18 *Declaration on entry.* (a) The consignee in whose name an entry is made under the provisions of section 484, Tariff Act of 1930, as amended, shall execute the declaration applicable to the circumstances of the particular case in accordance with section 485 (a) of that act.²¹

(b) In the case of successive importations of books, magazines, newspapers, and periodicals within the purview of section 485 (b) of the tariff act,²² one declaration filed at the time of the arrival of the first importation will be sufficient.

(c) When entry is made by an agent,²³ he shall execute on the entry form, as

(b) shall be appraised and reappraised in the same manner as though the merchandise was not so entered; that the appraisal and reappraisal of such merchandise shall have the same force and effect as in the case of merchandise not so entered; and that entries covered by certification of the importer as provided in said subsection (b) shall be liquidated in accordance with the final appraised value of the merchandise covered by such certificates." (19 U.S.C. 1503a)

²¹ "Every consignee making an entry under the provisions of section 484 of this Act shall make and file therewith, in a form to be prescribed by the Secretary of the Treasury, a declaration under oath, stating—

"(1) Whether the merchandise is imported in pursuance of a purchase or an agreement to purchase or whether it is imported otherwise than in pursuance of a purchase or agreement to purchase;

"(2) That the prices set forth in the invoice are true, in the case of merchandise purchased or agreed to be purchased; or in the case of merchandise secured otherwise than by purchase or agreement to purchase, that the statements in such invoice as to value or price are true to the best of his knowledge and belief;

"(3) That all other statements in the invoice or other documents filed with the entry, or in the entry itself, are true and correct; and

"(4) That he will produce at once to the collector any invoice, paper, letter, document, or information received showing that any such prices or statements are not true or correct." (Tariff Act of 1930, sec. 485 (a); 19 U.S.C. 1485 (a))

"The Secretary of the Treasury shall prescribe separate forms for the declaration in the case of merchandise which is imported in pursuance of a purchase or agreement to purchase and merchandise which is imported otherwise than in pursuance of a purchase or agreement to purchase." (Tariff Act of 1930, sec. 485 (e); 19 U.S.C. 1485 (e))

²² "The Secretary of the Treasury is authorized to prescribe regulations for one declaration in the case of books, magazines, newspapers, and periodicals published and imported in successive parts, numbers, or volumes, and entitled to free entry." (Tariff Act of 1930, sec. 485 (b); 19 U.S.C. 1485 (b))

²³ The agent referred to in sec. 485 (c), Tariff Act of 1930, is a person acting under written authority from the consignee who makes entry in the name of the consignee. A nominal consignee who makes entry in his own name is not an agent within the purview of such sec. 485 (c).

In view of the specific provision in sec. 485 (f) of the tariff act, as amended, that when the merchandise is consigned to an individual, a partnership, or a corporation the con-

agent, the declaration of the consignee applicable to the person for whom he acts as agent. An agent shall not execute the declaration of a nominal consignee unless he is acting as agent for a nominal consignee. If the agent is not properly authorized to execute the declaration of the principal (consignee), he shall present with the entry a declaration on customs Form 3347-A. If the agent is not properly authorized to execute the declaration on customs Form 3347-A or does not produce this declaration of the consignee at the time the entry is made, a charge for the production of such declaration on customs Form 7501 or 7502 shall be made against the appropriate entry bond.²⁴ No separate bond of the agent shall be required.

(d) A consignee in whose name an entry is made who desires to be relieved from liability for the payment of increased and additional duties under section 485 (d), Tariff Act of 1930,²⁵ shall file an owner's declaration on customs Form 3347. The filing of the owner's declaration by the nominal consignee is optional and no bond shall be required for the production thereof when entry is made by a nominal consignee. The owner's declaration shall be accepted only if it is filed by the nominal consignee or his duly authorized agent. A nonresident owner's declaration shall not be accepted as a compliance with section 485 (d) unless there is filed therewith a bond of such owner on customs Form 7551 or 7553, with a resident corporate surety thereon, and containing an added condition for the payment of any increased or additional duties which may become due on the merchandise covered by the entry. (Sec. 485, 46 Stat. 724, sec. 13, 52 Stat. 1083; sec. 624, 46 Stat. 759; 19 U.S.C. 1485, 1624)

§ 8.19 *Powers of attorney.* (a) A power of attorney may be executed for the transaction of a specified part or for all the customs business of the principal except that a separate power of attorney

signee's declaration may be made by any person who has knowledge of the facts and who is specifically authorized by such individual, a member of the partnership, or an officer of such corporation to make such declaration, the person who executes the declaration on behalf of the individual, partnership, or corporation is not considered to be an agent within the purview of sec. 485 (c) and is not required by sec. 485 (c) to produce, or give bond to produce, any further declaration.

²⁴ "In the event that an entry is made by an agent under the provisions of section 484 of this Act and such agent is not in possession of such declaration of the consignee, such agent shall give a bond to produce such declaration." (Tariff Act of 1930, sec. 485 (c); 19 U.S.C. 1485 (c))

²⁵ "A consignee shall not be liable for any additional or increased duties if (1) he declares at the time of entry that he is not the actual owner of the merchandise, (2) he furnishes the name and address of such owner, and (3) within ninety days from the date of entry he produces a declaration of such owner conditioned that he will pay all additional and increase duties, under such regulations as the Secretary of the Treasury may prescribe. Such owner shall possess all the rights of a consignee." (Tariff Act of 1930, sec. 485 (d); 19 U.S.C. 1485 (d))

on customs Form 5295 or 5295-A shall be required for filing protests.²⁶ Customs Form 5291 may be used by individuals and customs Form 5293 by corporations for giving powers of attorney to transact customs business. If a customs power of attorney is not on a prescribed customs form, it shall be as explicit in its terms as is the prescribed customs form. If for the execution of sealed instruments, it shall be under seal. A customs power of attorney to a minor shall not be accepted. A customs power of attorney executed under authority of another power of attorney shall be accepted if the grantor of the original power of attorney is a non-resident and such original power contains express authority from the principal for the appointment of a subagent or sub-agents, but customs powers of attorney of residents shall be without power of substitution except for the purpose of executing shippers' export declarations. A subagent so appointed cannot delegate his authority.

(b) An individual, other than a married woman, may execute a power of attorney to sign as surety on customs bonds. If the power is limited to bonds of one or several importers, such importers shall be named. Such power shall have attached a justification of the donor in a specified amount.

(c) A trustee may execute a power of attorney for the transaction of customs business incident to the trusteeship.

(d) One member of a partnership may execute a power of attorney in the name of the partnership for the transaction of all its customs business, except the execution of sealed instruments. Such power shall recite the names of all members of the partnership and shall be limited to a period of not more than 2 years from the date of receipt of the power by the collector. When a new firm is formed by a change of membership, no power of attorney filed by the antecedent firm shall thereafter be recognized for any customs purpose. A customs power of attorney given by a partnership for the execution of sealed instruments shall be signed and sealed by each partner.

(e) Before accepting a power of attorney executed on behalf of a corporation, the collector shall require the following documents to be filed and all such documents, except the certificate of incorporation, shall be certified as correct by the clerk or secretary of the corporation under its corporate seal:

(1) A certificate from the proper public officer showing the legal existence of the corporation, but evidence of incorporation may be waived if such fact is a matter of common knowledge;

(2) A copy of that portion of the charter or articles of incorporation which shows the scope of the business of the corporation and the governing body thereof;

(3) If the authority of the donor is derived from the charter or articles of incorporation, there shall be filed also a copy of that portion thereof which contains such authority or, if the authority of the donor is derived from the govern-

²⁶ See § 17.2.

ing body, there shall be filed a copy of the bylaws or other document which authorizes the governing body to designate others to appoint agents or attorneys, together with a copy of the resolution, minutes, or other document by which the governing body conferred the authority on the donor.

(f) No declaration executed by the attorney in fact of a corporation shall be accepted unless his power of attorney specifically authorizes him to make such a declaration.

(g) A power of attorney filed by one who is not a resident of the United States shall not be accepted unless the agent designated thereby is a resident of the United States and is authorized to accept service of process against such non-resident.

(h) When a power of attorney which is not limited to acts transacted at a specified port has been filed and it is desired to use it at another port, the collector at the port where it is filed, upon request of the collector at the other port or upon request from the person, firm, or corporation, which executed the power, shall forward a certified copy thereof to the collector at the second port. If the power was given by a corporation, the collector at the port where it is filed shall advise the other collector that there is on file in his office the evidence of authority above required. Any expense in connection with the preparation of such documents shall be borne by the parties in interest. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

§ 8.20 *Incomplete entry; bonds for the production of documents.* Unless otherwise prescribed in these regulations, a bond may be given on the appropriate form for the production of any required document which is not available at the time of entry. (Secs. 490, 624, 46 Stat. 726, 749; 19 U.S.C. 1490, 1624)

§ 8.21 *Estimation of duties; classification.* (a) When the entry is filed, the classification and values stated therein shall be compared with the description and values in the invoice and the proper amount of duties estimated by the customs officer designated to accept entries.

(b) The rates of duty at which the entry is passed and the appropriate paragraphs shall be noted by the importer with black ink in the left-hand margin of the invoice. (Sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1083, sec. 624, 46 Stat. 759; 19 U.S.C. 1484, 1624)

§ 8.22 *Designation of merchandise to be examined.* Pursuant to section 499, Tariff Act of 1930, as amended,²⁷ the col-

²⁷ "Imported merchandise, required by law or regulations made in pursuance thereof to be inspected, examined, or appraised, shall not be delivered from customs custody, except under such bond or other security as may be prescribed by the Secretary of the Treasury to assure compliance with all applicable laws, regulations, and instructions which the Secretary of the Treasury or the Customs Service is authorized to enforce, until it has been inspected, examined, or appraised and is reported by the appraiser to have been truly and correctly invoiced and found to comply with the requirements of the laws of the United States. The col-

lector shall designate in the appropriate spaces on customs Form 6417, by marks and numbers, if any, and with respect to each invoice, the packages to be examined and the place where the examination is to be made if elsewhere than at the public stores. He shall also indicate the examination packages on the permit and, if he deems it necessary, on the entry. The order for examination on customs Form 6417 shall be signed by the collector, the assistant collector, a deputy collector, or a customs officer officially acting as such. If the merchandise is bulky, inflammable, explosive, or dangerous, the collector shall direct examination on the wharf or at any other suitable place, subject to the approval of the appraiser. The designation of examination packages by marks and numbers is not required in such cases unless the collector shall deem it necessary to protect the revenue. When merchandise is to be gauged, measured, or weighed, the collector shall so indicate on the invoice, the permit, and, if he deems it necessary, on the entry. (Sec. 499, 46 Stat. 728, secs. 15, 16 (a), 52 Stat. 1084, sec. 624, 46 Stat. 759; 19 U.S.C. 1499, 1624)

§ 8.23 *Release of merchandise.* (a) The release order issued by the carrier under the provisions of section 484 (j), Tariff Act of 1930,²⁸ shall be included in,

lector shall designate the packages or quantities covered by any invoice or entry which are to be opened and examined for the purpose of appraisal or otherwise and shall order such packages or quantities to be sent to the public stores or other places for such purpose. Not less than one package of every invoice and not less than one package of every ten packages of merchandise, shall be so designated unless the Secretary of the Treasury, from the character and description of the merchandise, is of the opinion that the examination of a less proportion of packages will amply protect the revenue and by special regulation or instruction, the application of which may be restricted to one or more individual ports or to one or more importations or one or more classes of merchandise, permit a less number of packages to be examined. All such special regulations or instructions shall be published in the weekly Treasury Decisions within fifteen days after issuance and before the liquidation of any entries affected thereby. The collector or the appraiser may require such additional packages or quantities as either of them may deem necessary. If any package is found by the appraiser to contain any article not specified in the invoice and he reports to the collector that in his opinion such article was omitted from the invoice with fraudulent intent on the part of the seller, shipper, owner, or agent, the contents of the entire package in which such article is found shall be liable to seizure, but if the appraiser reports that no such fraudulent intent is apparent then the value of said article shall be added to the entry and the duties thereon paid accordingly. If a deficiency is found in quantity, weight, or measure in the examination of any package, report thereof shall be made to the collector, who shall make allowance therefor in the liquidation of duties * * * (Tariff Act of 1930, sec. 499, as amended; 19 U.S.C. 1499)

²⁸ "Merchandise shall be released from customs custody only to or upon the order of the carrier by whom the merchandise is brought to the port at which entry is made,

and executed on, customs Form 7529 if a carrier's certificate is used in making entry. When a certified duplicate bill of lading is used for entry purposes under the provisions of section 484 (i), Tariff Act of 1930, the carrier's release order may be endorsed thereon and shall be in substantially the following form:

In accordance with the provisions of section 484 (j), Tariff Act of 1930, authority is hereby given to release the articles covered by this certified duplicate bill of lading to:

This order may be qualified as follows:

(1) "For transfer to the bonded warehouse designated in the warehouse entry," if the merchandise is entered for warehousing.

(2) "For transfer to the bonded carrier designated in the transportation entry," if the merchandise is entered for transportation in bond.

(3) "For transfer to the carrier designated in the export entry," if the merchandise is entered for exportation.

(b) A release order from the proprietor of a bonded warehouse covering merchandise therein shall be substantially in the same form.

(c) The merchandise may be released to the person named in the bill of lading in the absence of a specific release order from the carrier, provided the carrier concerned shall have filed a blanket order authorizing release to the consignee in such cases. (Sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1083, sec. 624, 46 Stat. 759; 19 U.S.C. 1484, 1624)

§ 8.24 *Release of merchandise in customs custody after liquidation; merchandise refused by consignee.* (a) No merchandise remaining in customs custody after liquidation of the entry shall be released until the full amount of liquidated duties has been paid. When duties are unpaid, the collector shall not permit one importation to pass out of his custody with a view of holding a lien upon a subsequent importation.

(b) Merchandise consigned to anyone without his authority and refused by him shall be treated as unclaimed. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

§ 8.25 *Liens for freight, charges, or contribution in general average.* (a) A notice filed with the collector pursuant to section 564, Tariff Act of 1930,²⁹ of lien for freight, charges, or contribution in

except that merchandise in a bonded warehouse shall be released from customs custody only to or upon the order of the proprietor of the warehouse. * * * (Tariff Act of 1930, sec. 484 (j); 19 U.S.C. 1484 (j))

²⁹ "Whenever a collector of customs shall be notified in writing of the existence of a lien for freight, charges, or contribution in general average upon any imported merchandise sent to the appraiser's store for examination, entered for warehousing or taken possession of by him, he shall refuse to permit delivery thereof from public store or bonded warehouse until proof shall be produced that the said lien has been satisfied or discharged. The rights of the United States shall not be prejudiced or affected by the filing of such lien, nor shall the United States or its officers be liable for losses or damages consequent

general average³⁰ shall be on customs Form 3485, signed by the authorized agent of the carrier and verified by his affidavit.

(b) When the cargo of a vessel is subject to contribution in general average, a preliminary notice thereof may be filed with the collector and individual notices of lien filed thereafter. Upon receipt of a preliminary notice, the collector shall withhold release of any merchandise imported in the vessel for 2 days (exclusive of Sunday and holidays) after such merchandise is taken into customs custody, unless proof is submitted that the claim for contribution in general average has been paid or secured.

(c) A notice of lien upon goods entered for immediate transportation shall be filed by the carrier with the collector of customs at destination.

(d) No notice of lien against goods shall be accepted by the collector after their forfeiture under any provision of law; nor after they are sold pursuant to section 491 or 559, Tariff Act of 1930, as amended; nor after customs release; nor, in the case of goods abandoned to the Government under section 506 (1) or 563 (b), Tariff Act of 1930, as amended, after the receipt and acceptance of the notice of abandonment. Any notice of lien received thereafter shall be returned with a statement thereon as to the reason for rejection. The acceptance of any notice of lien shall not in any manner affect the order of disposition and accounting for the proceeds of sales of forfeited and abandoned property provided for in §§ 15.6, 20.6, and 23.20.

(e) The collector shall not adjudicate any dispute respecting the validity of any lien, but when the amount of such lien depends upon the quantity or weight of merchandise actually landed, the collector shall hold the lien satisfied upon the payment of an amount computed upon the basis of the report made by the United States appraiser, weigher, or gauger.

(f) When any doubt exists as to the validity of a lien filed with the collector, he may exact a bond of indemnity to save him harmless from any personal liability which may result from withholding the release of the goods.

upon such refusal to permit delivery. If merchandise, regarding which such notice of lien has been filed, shall be forfeited or abandoned and sold, the freight, charges, or contribution in general average due thereon shall be paid from the proceeds of such sale in the same manner as other lawful charges and expenses are paid therefrom." (Tariff Act of 1930, sec. 564; 19 U.S.C. 1564)

³⁰The term "freight" means the carrier's charge for the transportation of the goods from the place of shipment in the foreign country to final destination in the United States. The term "charges" means the charges due to or assumed by the claimant of the lien which are incident to the shipment and forwarding of the goods to destination in the United States, but does not include the purchase price, whether advanced or to be collected, nor other claims not connected with the transportation of the goods. "General average" means the liability to contribution of the owners of a cargo which arises when a sacrifice of a part of such cargo has been made for the preservation of the residue or when money is expended to preserve the whole. It only arises from actions impelled by necessity.

(g) Proof that the lien has been satisfied or discharged shall consist of a written release or receipt signed by the claimant and filed with the collector, showing payment of the claim in full. (Secs. 564, 624, 46 Stat. 747, 759; 19 U.S.C. 1564, 1624)

§ 8.26 *Recall of merchandise released from customs custody; requests of appraiser for additional packages or quantities.* (a) If at any time after entry the collector determines, either from the appraiser's report or otherwise, that any merchandise contained in an importation is for any reason not entitled to admission into the commerce of the United States, he shall promptly demand the return to customs custody of any such merchandise which has been released. The demand for the return of the merchandise shall be by letter, or on customs Form 3483 or other appropriate form.

(b) If the appraiser desires additional packages or quantities of merchandise for the purpose of examination, inspection, or appraisal, he shall notify the importer on customs Form 3483 to deliver them to the appraiser's stores or other place designated by him. If the request of the appraiser is not promptly complied with, he shall request the collector to make an appropriate demand under the return to customs custody provisions of the entry bond.

(c) The collector may demand the return to customs custody of any merchandise for any cause. A demand for the return to customs custody of merchandise which has been released therefrom shall be made when the appraiser's report or other information before the collector indicates that supplemental, increased, or additional duties or taxes will accrue, unless an amount sufficient to cover such duties or taxes is promptly deposited or a stipulation or sufficient bond has been filed under § 8.29 (c) or (d). In any case not covered by paragraph (a) of this section such demand shall be made not later than 20 days after the appraiser's report of appraisal is made to the collector. The demand shall be by letter, or on customs Form 4301 or other appropriate form. (R.S. 161, sec. 499, 46 Stat. 728, secs. 15 and 16 (a), 52 Stat. 1084, sec. 505, 46 Stat. 732, sec. 623, 46 Stat. 759, sec. 30, 52 Stat. 1089; 5 U.S.C. 22, 19 U.S.C. 1499, 1505, 1623, 1624)

(d) In any case not covered by paragraph (a) of this section such demand shall be made not later than 20 days after the appraiser's report of appraisal is made to the collector. The demand shall be by letter, or on customs Form 4301 or other appropriate form. (R.S. 161, sec. 499, 46 Stat. 728, secs. 15 and 16 (a), 52 Stat. 1084, sec. 505, 46 Stat. 732, sec. 623, 46 Stat. 759, sec. 30, 52 Stat. 1089; 5 U.S.C. 22, 19 U.S.C. 1499, 1505, 1623, 1624)

ENTRY FOR CONSUMPTION

§ 8.27 *Form of entry.* Entry for consumption shall be made in triplicate on customs Form 7501. Such entries shall be numbered in two series, one for dutiable consumption entries and the other for free consumption entries. (Sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1083; 19 U.S.C. 1484)

§ 8.28 *Release under bond; deposit of estimated duties; permit.* (a) When the importer desires the release from customs custody of any part of the merchandise before (1) the full amount of duties, including dumping or other special duties and charges, due thereon or the right to free entry has been ascertained by liquidation of the entry, (2)

the right of such merchandise to admission into the United States has been determined by the proper officer, or (3) any document relating thereto required by law or regulations has been furnished, he shall, except as hereinafter indicated, file a bond on customs Form 7551, 7553, or other appropriate form, at the time of entry or prior to such release.³¹ Such a bond shall not be required when all the merchandise in an importation has remained in customs custody at the public stores or on the wharf or other place in charge of a customs officer until it has been inspected, examined, and appraised, and has been found to comply with all laws and regulations governing its admission into the commerce of the United States, and until there have been produced all documents for the production of which a bond is required by law or regulations if not filed at time of entry.

(b) The estimated duties, if any, having been deposited as required by section 505, Tariff Act of 1930,³² and the bond filed, a permit on customs Form 7501-A shall be issued and delivered to the importer or his agent, to be by him sent to the inspector in charge of the merchandise, who shall release to or upon the order of the carrier that part of the merchandise not designated for examination.

(c) Estimated duties need not be deposited when a shipment is entered, or withdrawn from warehouse, for consumption by a United States Government department or agency, or an authorized representative thereof. In such case a stipulation in the following form shall be furnished in lieu of any bond provided for in Part 25:

I, _____, a duly authorized representative of the _____ (Title) (Name of United States Government department or agency) stipulate and agree on behalf of such department or agency that all applicable provisions of the Tariff Act of 1930, as amended, and the regulations thereunder, and of all other laws and regulations, relating to _____ entry No. _____, of _____ (Date) (Type of entry) will be observed and complied with in all respects. _____ (Signature)

³¹ "Imported merchandise, required by law or regulations made in pursuance thereof to be inspected, examined, or appraised, shall not be delivered from customs custody, except under such bond or other security as may be prescribed by the Secretary of the Treasury to assure compliance with all applicable laws, regulations, and instructions which the Secretary of the Treasury or the Customs Service is authorized to enforce, until it has been inspected, examined, or appraised and is reported by the appraiser to have been truly and correctly invoiced and found to comply with the requirements of the laws of the United States. * * * " (Tariff Act of 1930, sec. 499, as amended; 19 U.S.C. 1499)

³² "The consignee shall deposit with the collector, at the time of making entry, unless the merchandise is entered for warehouse or transportation, or under bond, the amount of duty estimated to be payable thereon. * * * " (Tariff Act of 1930, sec. 505; 19 U.S.C. 1505)

After liquidation of the entry, the collector shall bill the proper department or agency on standard Form 1080 for any duties due. (Secs. 484, 623, 46 Stat. 772, 759, secs. 12, 30, 52 Stat. 1083, 1089, secs. 505, 624, 46 Stat. 732, 759; 19 U.S.C. 1484, 1505, 1623, 1624)

§ 8.29 *Release of packages.* (a) Merchandise which has not been designated for examination may be released from customs custody in accordance with the provisions of § 8.28.

(b) When the appraiser's report or other information before the collector indicates that the estimated duties and taxes deposited are sufficient, and the goods are correctly invoiced and otherwise comply with the law, the collector may issue a permit to release the packages designated for examination. The collector may designate an appraising officer to exercise this function. Customs Form 7500-B shall be used as the permit to release in instances where no other special form has been prescribed.

(c) When the appraiser's report or other information before the collector indicates that any supplemental, increased, or additional duties or taxes upon all the merchandise covered by the entry will not in the aggregate exceed \$50, the collector may issue a permit to release the packages designated for examination, provided there has been filed with him a stipulation undertaking and agreeing to pay such duties or taxes in any amount not to exceed \$50 on any one entry. An appraising officer designated by the collector may issue a permit to release the examination packages when it readily can be ascertained by him that the foregoing requirements are satisfied. Such stipulation, by its terms, may apply to all entries of a stated class or classes to be made during a period not to exceed one year. If the stipulation relates to a particular entry, it shall be endorsed on such entry or, if executed on a separate paper, it shall clearly identify by number and date the entry to which it relates and shall be firmly attached to such entry. No such stipulation shall be accepted unless executed by an individual, partnership, or corporation not otherwise liable for the payment of the duties and found by the collector to be financially and otherwise responsible.

(d) When the appraiser's report or other information before the collector indicates that supplemental, increased, or additional duties or taxes will be found due, the collector shall require, except as prescribed by paragraph (c) of this section, a deposit of an amount sufficient to cover such duties or taxes before release of the examined packages. When the collector is unable to ascertain with reasonable certainty from the appraiser's report or other information before him the probable supplemental, increased, or additional duties or taxes, before releasing the examination packages he shall take a bond with a penalty sufficient to cover all supplemental, increased, or

additional duties or taxes which he estimates may become due on all the merchandise covered by the entry.

(e) The bond shall be in the following form:

BOND COVERING RELEASE OF EXAMINATION PACKAGES

Know all men by these presents, that _____ of _____, as principal, and _____ of _____, and _____ of _____, as sureties, are held and firmly bound unto the UNITED STATES OF AMERICA in the sum of _____ dollars (\$_____), for the payment of which we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly, by these presents.

Witness our hands and seals this ____ day of _____ 19____

Whereas certain articles described in entry No. _____, dated _____ 19____, have been imported at the port of _____, from _____, in the _____, arrived _____ 19____

Whereas, all or part of the merchandise covered by the foregoing entry has been sent to the public stores or other place designated by the collector for examination, inspection, or appraisal; and

Whereas, the collector is unable to ascertain with reasonable certainty the probable supplemental, increased, or additional duties or taxes which may become due on such merchandise; and

Whereas, the said principal desires release of the examined packages prior to the ascertainment by proper authority of the value of the merchandise covered by the entry and of the full amount of duties and taxes due thereon:

Now, therefore, the condition of this obligation is such, that—

If the said obligors shall pay to the collector of customs, when demanded by him, all supplemental, increased, or additional duties or taxes found legally due on all the merchandise covered by the said entry, then this obligation shall be void, otherwise it shall remain in full force and effect.

Signed, sealed, and delivered in the presence of—

(Name)	(Address)		[SEAL]
(Name)	(Address)	(Principal)	
(Name)	(Address)		[SEAL]
(Name)	(Address)	(Surety)	
(Name)	(Address)		[SEAL]
(Name)	(Address)	(Surety)	

(f) The collector may release any merchandise pending reappraisal if its appraised value does not exceed its entered value by more than 100 percent, provided the consignee deposits an amount sufficient to pay any supplemental, increased, or additional duties or taxes, and provided the appraiser has reported the merchandise to have been truly and correctly invoiced and found to comply with the requirements of the laws of the United States. (R.S. 161, sec. 499, 46 Stat. 728, secs. 15, 16 (a), 52 Stat. 1084, sec. 505, 46 Stat. 732, sec. 623, 46 Stat. 759, sec. 30, 52 Stat. 1089, sec. 624, 46 Stat. 759; 5 U.S.C. 22, 19 U.S.C. 1499, 1505, 1623, 1624)

ENTRY FOR WAREHOUSE

§ 8.30 *Form and contents; articles not entitled to entry.* (a) Entry for warehousing shall be made in triplicate on customs Form 7502.

(b) The importer shall designate upon the entry the bonded warehouse in which he desires his merchandise deposited and the bonded cartman or lighterman by whom he wishes the goods transferred.

(c) Dangerous and highly inflammable merchandise, though not classified as explosive, shall not be entered for warehouse without the written consent of the insurance company insuring the warehouse in which the merchandise is to be stored.

(d) The procedure to be followed in connection with the preparation and filing of the entry, making notations on invoices, the preparation of customs Form 6417, the designation of examination packages, and the appraisal of the merchandise shall be the same as that prescribed for a consumption entry.

(e) Conditionally free merchandise, the right of which to free entry has not been established because of the absence of required documents or other cause, may be entered for warehouse and be withdrawn under the appropriate provision of law within the 3-year warehousing period. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, 1089, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1624)

§ 8.31 *Estimation of duties; bond.* (a) After the duty has been estimated upon the warehouse entry, the collector shall require a bond on customs Form 7555, or other appropriate form, unless there is on file a general term bond of the consignee.

(b) The bond having been executed, the goods, except such as may be designated for examination, shall be sent to the bonded warehouse. (Secs. 557, 623, 46 Stat. 744, 759, secs. 2, 22, 23, 30, 52 Stat. 1077, 1087, 1088, 1089, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1623; 19 U.S.C. 1624)

§ 8.32 *Liability of importers and sureties.* (a) The importer of goods entered for warehousing is liable for the payment of increased duties not only as principal on the warehouse entry bond but also by reason of his personal liability as consignee. Under the first condition of the warehouse entry bond, the sureties on the bond shall be held liable for the payment of duties and customs charges not paid by the principal on the bond, whether such duties and charges are finally ascertained before the merchandise is withdrawn from customs custody or thereafter.

* * * "Any merchandise subject to duty, with the exception of perishable articles and explosive substances other than firecrackers, may be entered for warehousing and be deposited in a bonded warehouse at the expense and risk of the owner, importer, or consignee. * * * (Tariff Act of 1930, sec. 557 (a), as amended; 19 U.S.C. 1557 (a))

(b) Original importers and their sureties shall not be relieved from any personal or bond liability to the Government by a transfer of the right to withdraw goods from a bonded warehouse unless a bond is filed by the transferee on customs Form 7555 or other appropriate form, in which case the transferor and his sureties shall be relieved from the payment of duties, charges, and exactions on the merchandise the subject of the transfer, but shall remain bound by all other unsatisfied conditions of the bond.

(c) There shall be no abatement or allowance of duties on account of damage, loss, or deterioration of the merchandise while in warehouse, except as provided for by statute. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759, 19, U.S.C. 1557, 1624)

ENTRY FOR REWAREHOUSE

§ 8.33 *Procedure.* (a) After arrival of the merchandise and receipt of the mail copy of the warehouse withdrawal for transportation, customs Form 7512, at the port of destination, the merchandise may be entered for rewarehouse by the consignee named in the withdrawal. The entry shall be on customs Form 7502 and shall be filed in triplicate. Separate shipments consigned to the same consignee and received under separate withdrawals for transportation shall not be combined in one rewarehouse entry unless the warehouse withdrawals are from the same original warehouse entry. If the merchandise is not entered before the expiration of 48 hours after its arrival, it shall be sent to the general-order warehouse but shall not be sold or otherwise disposed of as unclaimed until the expiration of the original warehouse entry bond period.

(b) No declaration is required on entry and, unless a question is raised as to the correctness of the appraisal or classification, no examination of the merchandise need be made.

(c) When a bond on customs Form 7555 or other appropriate form shall have been given, a permit may be issued on customs Form 7502-A for sending the merchandise to the bonded warehouse designated on the entry. No entry bond shall be required if the merchandise is entered by the consignee named in the original warehouse entry bond filed at the original port of entry. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1624)

§ 8.34 *Value and classification protest.* (a) The value and duty assessed at the port of original importation and stated in the copy of the withdrawal for transportation forwarded to the port of destination shall in every case be the value and duty charged on the rewarehouse entry or, if the merchandise be withdrawn immediately on arrival, on the rewarehouse withdrawal.

(b) No protest against the assessment of duty can be received at the port of destination, except against a reliquidation made at such port, or against the refusal of the collector at that port to

reliquidate under a change in the law. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, secs. 514, 624, 46 Stat. 734, 759; 19 U.S.C. 1514, 1557, 1624)

COMBINED ENTRY FOR REWAREHOUSE AND WITHDRAWAL FOR CONSUMPTION

§ 8.35 *Form; procedure.* (a) If the consignee of merchandise withdrawn from warehouse for transportation desires to pay duty and obtain possession of the goods immediately on arrival at destination, a combined entry for rewarehouse and withdrawal for consumption shall be made on customs Form 7519 in quadruplicate, one copy to be used as the permit.

(b) In such a case no rewarehouse bond shall be required but, upon payment of duties in the amount certified on the withdrawal for transportation to be payable, the collector shall issue a permit for release on customs Form 7519.

(c) No declaration shall be required on the rewarehousing of such merchandise, and no further examination need be made than may be necessary for the identification of the goods. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, secs. 484, 624, 46 Stat. 722, 759; 19 U.S.C. 1484, 1557, 1624)

EXPORTATION UNDER WAREHOUSE WITHDRAWAL FOR TRANSPORTATION

§ 8.36 *Procedure.* A consignee of merchandise withdrawn from warehouse for transportation who desires to export the shipment on arrival at destination shall so advise the collector at destination in writing. The collector shall thereupon make a proper notation on the entry and manifest and permit the exportation of the merchandise under customs supervision. The subsequent procedure shall be the same as that prescribed for warehouse or rewarehouse withdrawals for transportation and exportation. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1624)

WITHDRAWAL AT ORIGINAL OR SECONDARY PORT FOR CONSUMPTION

§ 8.37 *Withdrawal; form and contents.* Withdrawals for consumption of merchandise in bonded warehouse shall be filed in triplicate on customs Form 7505.³¹ No new declaration of the consignee or agent is required, but if a nominal consignee has produced a valid owner's declaration in accordance with section 485 (d), Tariff Act of 1930, the withdrawal shall be made only by the owner of the merchandise. The withdrawal shall show the number of the bond, the marks and numbers of the packages withdrawn, the carrier and date of importation, the description, quantity, rates of duty, separate value of each package, and total dutiable value of the merchandise, and shall be signed

³¹ " * * * Such merchandise may be withdrawn, at any time within three years from the date of importation, for consumption upon payment of the duties and charges accruing thereon at the rate of duty imposed by law upon such merchandise at the date of withdrawal; * * * " (Tariff Act of 1930, sec. 557, as amended; 19 U.S.C. 1557)

by the person making the withdrawal, except that in the case of merchandise in packages which are uniform in kind, quantity, value, and duty the number of each package to be withdrawn need not be shown on the withdrawal if the lowest and the highest numbers in the number series of such packages are shown. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1624)

§ 8.38 *Withdrawal; when completed.* When the duties and other charges have been paid, a permit on customs Form 7505-A shall be issued and delivered to the person making the warehouse withdrawal. When the permit is presented to the storekeeper, he shall release the merchandise to or upon the order of the proprietor of the warehouse in accordance with § 19.6, unless the person making the withdrawal requests, by endorsement on the permit, that release be withheld subject to the provisions of § 20.3 (c) until he shall have presented to the storekeeper an order to release on customs Form 7505-B. If partial release is desired, the order may cover only part of the merchandise specified in the permit, but not less than an entire package, or, if in bulk, 1 ton in weight. Proprietors may be permitted to make copies of permits and orders to release. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1624)

§ 8.39 *Withdrawal by transferee.* (a) A transferee of merchandise in bonded warehouse³² may make a withdrawal thereof upon the order of the person who made the warehouse entry or rewarehouse entry endorsed upon the withdrawal.

(b) If the importer does not wish to limit the right of withdrawal to one person, he may leave the space for the name of the transferee blank. Subsequent transfers may be made by delivery of the withdrawal without notation on the rec-

³² "The right to withdraw any merchandise entered in accordance with subsection (a) of this section for the purposes specified in such subsection may be transferred upon compliance with regulations prescribed by the Secretary of the Treasury. So long as any such transfer remains unrevoked the transferee shall have, with respect to the merchandise the subject of the transfer, all rights to file protests, and to the privileges provided for in this section and in sections 562 and 563 of this Act which would otherwise be possessed by the transferor. The transferee shall also have the right to receive all lawful refunds of moneys paid by him to the United States with respect to the merchandise and no revocation of any transfer shall deprive him of this right. Any such transfer may be made irrevocable by the filing of a bond of the transferee in such amount and with such conditions as the Secretary of the Treasury shall prescribe, including an obligation to pay all unpaid regular, increased, and additional duties, charges, and exactions on the merchandise the subject of the transfer. Upon the filing of such bond the transferor shall be relieved from liability for the payment of duties, charges, and exactions on the merchandise the subject of the transfer, but shall remain bound by all other unsatisfied conditions of his bond." (Tariff Act of 1930, sec. 557 (b), as amended; 19 U.S.C. 1557 (b))

ords of the customhouse. The person paying the duties and charges shall insert his name in the blank space on the withdrawal and the delivery permit shall be delivered to him.

(c) In cases where the transferee does not desire to pay the duties and charges at the time the right to withdraw the merchandise is transferred to him, he may lodge the endorsed withdrawal in the customhouse as evidence of the transfer, whereupon a notation of the transfer shall be made on the customs records. The transferee may thereafter obtain the release of all or part of the merchandise, unless the transfer of the right to withdraw shall have been revoked, by filing proper withdrawals and otherwise complying with the provisions of §§ 8.37 and 8.38. No endorsement of the person who has previously transferred the right to withdraw the merchandise shall be required on such withdrawals.

(d) If a bond is filed by the transferee on customs Form 7555 or other appropriate form, the right of the transferee to withdraw the merchandise may not thereafter be revoked by the transferor. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1624)

§ 8.40 *Withdrawals before and after liquidation.* (a) Merchandise may be withdrawn for consumption before liquidation of the warehouse entry upon payment of the estimated duties, and after liquidation upon payment of the liquidated duties.

(b) If there is a difference of \$1 or more between the total estimated duties deposited and the total liquidated duties accruing on merchandise withdrawn for consumption before the liquidation or reliquidation of the warehouse entry, a notice shall be issued promptly on customs Form 5107 or customs Form 5269, as the case may be, and such difference shall be collected or refunded.

(c) In the computation of duty on a warehouse withdrawal, ad valorem rates shall be applied to the value in even dollars, fractional parts of a dollar less than 50 cents being disregarded and 50 cents or more being considered as \$1. If the rate of duty upon the goods withdrawn is specific and \$1 or less per unit, fractional quantities of less than one-half shall be disregarded, and one-half or more shall be treated as a whole unit. If the specific rate is more than \$1 per unit, duty shall be assessed upon the exact quantity and the fractional part thereof, if any, expressed in the form of a decimal extended to two places. Any necessary adjustment shall be made on the final withdrawal by increasing or decreasing the amount to be collected to bring the aggregate payments into balance with the amount due as indicated by the liquidation of the warehouse or rewarehouse entry. (Secs. 557, 562, 46 Stat. 744, 745, secs. 2, 22, 23, 25, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1562, 1624)

WITHDRAWAL AT ORIGINAL OR SECONDARY PORT FOR EXPORTATION

§ 8.41 *Form and contents; goods not laden.* (a) Merchandise may be with-

drawn from warehouse at original and secondary ports for exportation in accordance with § 18.19.³⁰

(b) If exported by other than the original importer, the same authority shall be required as in case of withdrawal for consumption. The exportation shall be made under the original marks of importation. Port marks may be added by authority of the collector and under the supervision of a customs officer. The original and the port marks shall appear in all customs papers pertaining to the exportation.

(c) Goods withdrawn for exportation but not laden shall be sent to general order unless other disposition is directed by the collector.

(d) Withdrawals for transportation and exportation may be converted to withdrawals for consumption upon request to the collector of customs at the port of origin. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1624)

§ 8.42 *Withdrawal before liquidation.*

(a) In the case of merchandise subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, no withdrawal for exportation shall be allowed before liquidation of the warehouse entry, or a special liquidation of the items covering the merchandise to be exported, unless:

(1) The appraiser's report of appraisal shows no advance in value or, when such report has not been made, the appraiser indicates on the face of the withdrawal for exportation that there is no probability of advance, or

(2) There is deposited an amount sufficient to cover the additional duties resulting from an undervaluation or possible undervaluation of the merchandise, together with all other duties, taxes, claims for liquidated damages, charges, and exactions which may accrue.

(3) If the collector is unable to ascertain with reasonable certainty from the appraiser's report or other information before him the probable additional duties and taxes on the merchandise together with all other duties, taxes, claims for liquidated damages, charges, and

³⁰ "Any merchandise subject to duty, with the exception of perishable articles and explosive substances other than firecrackers, may be entered for warehousing and be deposited in a bonded warehouse at the expense and risk of the owner, importer, or consignee. Such merchandise may be withdrawn, at any time within three years from the date of importation. * * * for exportation or for transportation and exportation to a foreign country, or for shipment or for transportation and shipment to the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, or the Island of Guam, without the payment of duties thereon * * *. Provided, That the total period of time for which such merchandise may remain in bonded warehouse shall not exceed three years from the date of importation. * * * (Tariff Act of 1930, sec. 557 (a), as amended; 19 U. S. C. 1557 (a))

exactions which may accrue, he shall, before permitting exportation of the merchandise, exact an additional warehouse entry bond in an amount sufficient to cover such additional duties, together with all other duties, taxes, claims for liquidated damages, charges, and exaction which he estimates may become due, unless it is believed that the amount named in the bond filed with the related warehouse entry is sufficient.

(b) In the case of merchandise withdrawn for transportation and exportation, there need be no further examination or appraisal at the port of exit. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1624)

§ 8.43 *Weight, gauge, or measure.*

(a) Merchandise in bulk and packaged articles which are customarily bought and sold by weight, gauge, or measure may be withdrawn for exportation or transportation only at the actual quantities ascertained at the time of original entry for warehouse, except as otherwise provided for by law.

(b) In any case the collector may require a special report of weight, gauge, or measure of the merchandise being exported if he deems it necessary. (Secs. 557, 562, 46 Stat. 744, 745, secs. 2, 22, 23, 25, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1562, 1624)

§ 8.44 *Distilled spirits; regauge.* Distilled spirits in casks and similar containers shall be regauged on withdrawal for exportation and duty shall be collected on any deficiency from the original gauge unless the collector of customs is satisfied, after careful investigation, that the deficiency is due solely to evaporation. (Secs. 557, 562, 46 Stat. 744, 745, secs. 2, 22, 23, 25, 52 Stat. 1077, 1087, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1562, 1624)

§ 8.45 *Parcel-post packages.* Merchandise in bonded warehouse may be withdrawn for exportation by mail in accordance with the provisions of § 9.11. (Sec. 557, 46 Stat. 744, secs. 2, 22, 23, 52 Stat. 1077, 1078, 1088, sec. 624, 46 Stat. 759; 19 U.S.C. 1557, 1624)

ZINC AND LEAD-BEARING ORES; CRUDE COPPER-BEARING MATERIALS; CRUDE METALS

§ 8.46 *Entry and sampling of lead-bearing and zinc-bearing ores not for smelting in bond; transportation bond required.* (a) When lead-bearing ores, flue dust, or mattes or zinc-bearing ores imported under the provisions of paragraph 391 or 393, Tariff Act of 1930,³¹ are

³¹ " * * * Provided further, That on all importations of lead-bearing ores, flue dust, and mattes, of all kinds the duties shall be estimated at the port of entry and a bond given in double the amount of such estimated duties for the transportation of the ores, flue dust, or mattes by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores, flue dust, or mattes at such establishments they shall be sampled according to

entered for consumption or warehouse at the port of first arrival, the merchandise may be weighed at the place of landing or upon arrival at the plant where it is to be sampled. Such merchandise shall be sampled at properly equipped sampling establishments in accordance with commercial methods, under the supervision of customs officers, and shall be transported to the place of sampling by bonded trucks or lighters if no such sampling facilities are available at the port of first arrival.

(b) When the merchandise is not to be used at the port of first arrival, it may be transported by bonded common carrier without weighing to the sampling or smelting establishment under an I. T. entry, customs Form 7512, in connection with which a bond shall be filed on customs Form 7557, 7559, or other appropriate form. The estimated duties shall be shown on the entry in order to fix the penalty of the transportation bond. When a term bond, customs Form 7559, is given, the penalty shall be an amount which the collector deems sufficient to protect the revenue, but not less than \$10,000. The entry shall be forwarded to the collector of customs at the nearest port in the district where the sampling or smelting establishment is located. The procedure followed shall otherwise be the same as that provided for under the general regulations governing transportation in bond, § 18.2 and following.

(c) The sampling and weighing of the merchandise at points other than the port of entry shall be at the expense of the parties in interest.

(d) The quantities and values of the different metals contained in the ore or base bullion shall be stated in the entry according to the commercial assay shown on the certified invoice, or according to an estimate based on previous similar importations; the importer making such addition to or deduction from such values as he may deem necessary to make market value. (Pars. 391, 393; sec. 1, 46 Stat. 628, sec. 487, 46 Stat. 725; 19 U.S.C. 1001, 1487)

§ 8.47 *Entry and sampling of crude copper-bearing materials not for smelting or refining in bond.* With respect to the entry under I. R. C. section 3425 of crude copper-bearing materials to be smelted, refined, or smelted and refined, but not in bond, and of copper-bearing ores and concentrates not for smelting or refining in bond, the procedure outlined in § 8.46 shall be followed. This procedure shall be followed also when

commercial methods under the supervision of Government officers who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph." (Tariff Act of 1930, par. 391; 19 U.S.C. 1001)

Par. 393 of the Tariff Act of 1930 (19 U.S.C. 1003) contains exactly the same provision with respect to zinc-bearing ores.

the material is not imported primarily for the recovery of metal. If metallurgical losses are to be claimed, there shall be filed in connection with the entry the statement provided for in § 19.28 (d) and such allowances shall be determined in the manner provided for in § 19.28. (Sec. 601 (c) (7), 47 Stat. 260, 49 Stat. 431, 50 Stat. 358; I.R.C. sec. 3425)

§ 8.48 *Sampling and assaying.* (a) In the calculation of the dutiable quantity of imported ore or similar material, the sample used for the moisture test shall be representative of the importation at the time the importation is weighed for customs purposes. The percentage of moisture shall be determined in accordance with commercial methods by the customs chemist or, if the merchandise is in a bonded smelting or refining warehouse, by the customs chemist or storekeeper.

(b) Representative commercial assay samples taken under customs supervision shall be selected by the customs officer for assay by the customs laboratory. When a shipment is made up of a number of lots a composite sample of the shipment shall be drawn for assay, provided composite sampling is feasible and assays of the individual lots are not required for tariff classification or other customs purpose. The composite sample shall consist of proportional parts by weight of the prepared sample drawn from the various lots represented and shall be thoroughly mixed.

(c) Whenever practicable, samples of ores and similar materials not covered by paragraph 391 or 393, or section 312, Tariff Act of 1930, shall be obtained in accordance with the provisions of paragraphs (a) and (b) of this section. Where such procedure cannot be followed, the importer shall be required to furnish a verified commercial moisture sample and prepared assay sample certified to be representative of the importation at the time the importation was weighed for customs purposes. The samples shall be in appropriate containers, properly labeled, and shall be accompanied by a statement including entry number, lots represented, kind of ore, date and place where sampling occurred, and the name and address of the sampling concern. The samples shall be forwarded promptly to the customs laboratory for analysis.

(d) Where no commercial samples have been taken, the customs officer shall take and send to the customs laboratory representative samples from different parts of the importation.

(e) A suitable place or container shall be provided for the safekeeping of all customs samples under government lock or seal.

(f) The collector may secure from the importer a certified copy of the commercial settlement test which shall be compared with the customs laboratory report. If the two reports are not in substantial agreement, the chief chemist of the customs laboratory shall be informed and shall review the assay or re-assay. The import entries shall be liquidated on the basis of the customs assay.

(g) When the ores or crude metals assayed are of a class or kind which is

ordinarily smelted or converted, the collector, in the liquidation of the entry, shall make a deduction of one and one-half units for lead and one and one-third units for copper from the lead content and copper content, respectively, as reported by the laboratory, if such deductions are ordinarily provided for in the contracts and settlement papers under which such ores and crude metals are bought and sold. (Pars. 391, 393; sec. 1, 46 Stat. 628, sec. 487, 46 Stat. 725; 19 U.S.C. 1001, 1487)

ENTRY FOR EXPORTATION, ENTRY BY APPRAISEMENT, INFORMAL ENTRIES, AND PACKED PACKAGES

§ 8.49 *Entry for exportation; merchandise unentered or rejected, exportation of.* (a) Merchandise in customs custody for which no entry has been completed may be exported under the procedure outlined in §§ 18.25-18.27.

(b) Merchandise in continuous customs custody, which is not subject to an ad valorem rate of duty nor to a duty based upon or regulated in any manner by the value thereof, and which is covered by an unliquidated consumption entry, may be exported in like manner with refund of estimated duties paid.

(c) Merchandise in continuous customs custody, which is subject to an ad valorem rate of duty or to a duty based upon or regulated in any manner by the value thereof, and which is covered by an unliquidated consumption entry, may be exported in like manner with refund of the estimated duties deposited, provided the appraiser's report or other information before the collector satisfies him that there has been and will be no advance in value. If the appraiser's report or other information before the collector indicates that additional duties for undervaluation may accrue, such exportation shall be allowed only if there is deposited with the collector an amount sufficient to cover the additional duties resulting from an undervaluation or possible undervaluation of the merchandise, together with all other duties, taxes, claims for liquidated damages, charges, and exactions which have accrued or may accrue.

(d) If the collector is unable to ascertain with reasonable certainty from the appraiser's report or other information before him, the probable additional duties and taxes on the merchandise together with all other duties, taxes, claims for liquidated damages, charges, and exactions which he estimates may become due, he shall, before permitting exportation of the merchandise, exact a single consumption entry bond on customs Form 7551, executed in an amount deemed by the collector sufficient to protect the revenue, containing an added condition that the obligors shall pay to the collector, when demanded by him, all additional duties, together with all other duties, taxes, claims for liquidated damages, charges, and exactions found legally due on the merchandise exported.

(e) Merchandise regularly entered in good faith and subsequently found to be prohibited entry under any law of the United States, if exported under customs

supervision, shall be treated as a non-importation and not subject to duty. (See §§ 12.4 and 15.5) ²⁸

(f) When Merchandise to be exported from continuous customs custody is subject to duty and is covered by a liquidated entry, the drawback procedure prescribed in part 22 shall be followed. (Sec. 558, 46 Stat. 744 sec. 24, 52 Stat. 1088, sec. 624, 46 Stat. 759; 19 U. S. C. 1558, 1624)

§ 8.50 *Entry by appraisalment.* (a) Articles described in section 498 (a) (2), (3), (4), (5), (7), (8), and (10), Tariff Act of 1930, ²⁹ may be entered by appraisalment on customs Form 7500, but articles described in section 498 (a) (4) or (7) which accompany the owner shall ordinarily be included in his baggage declaration.

(b) An entry by appraisalment shall not be accepted after the merchandise has been appraised or released from customs custody, nor for damaged merchandise when the damage occurs after importation.

(c) No certified invoice or bond for its production is required, but the consignee or owner shall in all cases furnish any bills or statements of cost relating to the articles which may be in his possession

³⁰ (a) No remission, abatement, refund, or drawback of estimated or liquidated duty shall be allowed because of the exportation or destruction of any merchandise after its release from the custody of the Government, except in the following cases:

"(2) When prohibited articles have been regularly entered in good faith and are subsequently exported or destroyed pursuant to a law of the United States and under such regulations as the Secretary of the Treasury may prescribe; * * * (Tariff Act of 1930, sec. 558 (a), as amended; 19 U.S.C. 1558 (a))

³¹ (a) *Authorized for certain merchandise.* The Secretary of the Treasury is authorized to prescribe the rules and regulations for the declaration and entry of—

"(2) Merchandise damaged on the voyage of importation, by fire or through marine casualty or any other cause, without fault on the part of the shipper;

"(3) Merchandise recovered from a wrecked or stranded vessel;

"(4) Household effects used abroad and personnel effects, not imported in pursuance of a purchase or agreement for purchase and not intended for sale;

"(5) Articles sent by persons in foreign countries as gifts to persons in the United States;

"(7) Tools of trade of a person arriving in the United States;

"(8) Personnel effects of citizens of the United States who have died in a foreign country;

"(10) Merchandise in the opinion of the Secretary of the Treasury the value thereof can not be declared;

"(b) *Application of general provisions.* The Secretary of the Treasury is authorized to include in such rules and regulations any of the provisions of section 484 or 485 of this Act (relating, respectively, to entry and to declaration of merchandise generally)." (Tariff Act of 1930, sec. 498, 19 U.S.C. 1498)

and declare under oath that he has no other information as to the value of the articles and is unable to obtain such information or to determine the value of the articles for the purpose of making formal entry thereof.

(d) An entry by appraisalment shall be accepted under section 498 (a) (10) for articles which are second-hand, deteriorated, or damaged before importation otherwise than as specified in section 498 (a) (2), or which are not the subject of a commercial transaction, when no seller's or shipper's invoice is reasonably obtainable, inasmuch as the value of such articles cannot be declared. Application for entry by appraisalment under section 498 (a) (10) for such articles when the collector estimates their value to be more than \$500, and for articles other than those described herein, irrespective of their value, shall be approved by the Bureau of Customs before such entry shall be officially accepted. Such application shall be filed in triplicate and shall be transmitted through the collector of customs at the port where entry by appraisalment is desired and shall state in detail the basis for the request for an entry by appraisalment.

(e) After acceptance, the entry, together with any bills or statements relating to the cost or value of the merchandise, shall be forwarded to the appraiser, who shall report the result of his appraisalment and his advisory classification of the merchandise thereon and return it with its attachments to the collector. Duties shall be assessed in accordance with the values reported by the appraiser; but the importer may substitute an entry for warehouse at any time within 1 year from the date of importation, provided the merchandise has remained in continuous customs custody.

(f) Any additional expense for cartage, storage, or labor occasioned by reason of an entry by appraisalment shall be borne by the importer. (Sec. 498, 46 Stat. 728; 19 U.S.C. 1498)

§ 8.51 *Informal entries.* ⁴⁰ (a) Merchandise not exceeding \$100 in value, unless falling within the provisions of § 8.50, shall be entered on customs Form 5119, which shall be prepared by customs officers in quadruplicate. In the discretion of the collector, such entry may be accepted at the customhouse, on the piers, at railroad stations, or other places where there are customs officers competent to examine and appraise the articles and assess the duties. ⁴¹ This form may also

⁴⁰ (a) *Authorized for certain merchandise.* The Secretary of the Treasury is authorized to prescribe rules and regulations for the declaration and entry of—

"(1) Merchandise not exceeding \$100 in value, * * *

"(b) *Applications of general provisions.* The Secretary of the Treasury is authorized to include in such rules and regulations any of the provisions of section 484 or 485 of this Act (relating, respectively, to entry and to declaration of merchandise generally)." (Tariff Act of 1930, sec. 498 (a) and (b); 19 U.S.C. 1498 (a) and (b))

⁴¹ The use of customs Form 5119 in connection with the clearance of merchandise not

be used for the entry of importations consisting of household effects used abroad or personal effects, regardless of value, not accompanying a passenger, not imported in pursuance of a purchase or agreement to purchase, and not intended for sale. Merchandise not exceeding \$100 in value imported by highway may be entered on a combined manifest and entry, customs Form 5119. This form of entry may be accepted for merchandise imported in a vehicle or train of vehicles covering an incomplete or partial shipment if the value of each separate importation does not exceed \$100. An adequate description of the merchandise and the number of the paragraph under which the merchandise is classified shall appear on the entry.

(b) The collector may, when he deems it necessary for the protection of the revenue, require a formal entry, customs Form 7501, for any such merchandise. Individual shipments for the same consignee, when such shipments are valued at \$100 or less, may be consolidated on customs Form 7501.

(c) No certified invoice is required but, in the case of merchandise imported pursuant to a purchase or agreement to purchase or intended for sale, the consignee shall produce the commercial invoice covering the transaction or, in the absence thereof, an itemized statement of value.

(d) The collector may, in his discretion, require any merchandise entered in accordance with this section to be regularly examined and appraised. (Sec. 498 (a), 46 Stat. 728; 19 U.S.C. 1498 (a))

§ 8.52 *Packed packages; marking; entry; when entry not required.* (a) Packed packages, which may be separately entered under the provisions of section 484 (f), Tariff Act of 1930, ⁴² shall be marked to indicate that they are packed packages.

(b) Entire packed packages, or one or more of the enclosures thereof, may be entered on any form of formal or informal entry applicable thereto. No entry is required for parcels contained in packed packages where the individual parcel contains merchandise unconditionally free of duty and not exceeding \$100 in value. (Sec. 484, 46 Stat. 722, sec. 12, 52 Stat. 1083; 19 U.S.C. 1484)

exceeding \$100 in value by customhouse brokers or regular importers is permissible provided the merchandise is physically before the customs officer who prepares such entry, examines the merchandise, and receives the payment of the duties from the importer or his representative who is present, and the merchandise is of such character that it may be immediately released to the importer or his representative. B.C.L. 2022.

⁴² " * * * One or more packages arriving on one vessel or vehicle addressed for delivery to one person and imported in another package containing packages addressed for delivery to other persons may be separately entered, under such rules and regulations as the Secretary of the Treasury may prescribe. * * * (Tariff Act of 1930, sec. 484 (f), as amended; 19 U.S.C. 1484 (f))

SPECIAL-DELIVERY PACKAGES

§ 8.53 *Application.* Application for the entry of special-delivery packages under the provisions of the act of June 8, 1896 (19 U.S.C. 472-475),⁴³ may be made by the agent of the carrier bringing the merchandise to the United States, which carrier shall be bonded under section 551, Tariff Act of 1930. The application shall be in substantially the following form,

"Articles, not merchandise intended for sale, not exceeding \$500 in value, imported in packages not exceeding one hundred pounds in weight, in vessels of the United States, may be specially delivered to and appraised at the public stores, and the entry thereof liquidated by the collector under such regulations as the Secretary of the Treasury may prescribe, and after such appraisal and liquidation may be delivered, upon payment of the liquidated duties under the bond provided for in section 473 of this title, to express companies or other duly incorporated inland carriers bonded for the transportation of appraised or unappraised merchandise between the several ports in the United States. Not more than one such consignment to one ultimate consignee from the same consignor shall be imported in any one vessel. The original appraisal and liquidation of duties on such importations shall be final against the owner, importer, agent, or consignee, except in the case of manifest clerical errors, as provided for in section 24 of Act of June 10, 1890, Ch. 407, 23 Stat. 140 [the subject matter of said section 24 is now contained in Tariff Act of 1930, section 520 (a), as amended]. Nothing contained in this section and sections 473-475 shall apply to explosives, or any article the importation of which is prohibited by law." (19 U.S.C. 472)

"Such express companies or other inland carriers shall be responsible to the United States under bond for the safe delivery of such articles to the ultimate consignee. If any package shall not be delivered to the ultimate consignee by the express company or other inland carrier, and shall be returned to the collector of the port where such articles are entered within ninety days from the date of importation intact, the collector shall take charge of such package and dispose of it as unclaimed merchandise, and the duties paid shall be refunded by the Secretary of the Treasury out of any moneys in the Treasury not otherwise appropriated; and the express company or other inland carriers shall be relieved of any liability thereof under its bond; and before any express company or other inland carrier shall be permitted to receive and transport any such articles they shall become bound to the United States in such bonds, in such form and amount, and with such conditions not inconsistent with law as the Secretary of the Treasury may require." (19 U.S.C. 473)

"Articles transported under the provisions of sections 472-475 of this title shall be corded and sealed in such manner as shall from time to time be prescribed by the Secretary of the Treasury; and the collector of the port of first arrival shall retain in his office a permanent record of such merchandise so forwarded." (19 U.S.C. 474)

"Such packages may be consigned to and entered by the agents of the express company or other inland carrier or steamship company, who shall at the time of entry state the ultimate consignee, and in all cases where a certified or other invoice is required by law such invoice may be attached to or inclosed in the package, under such regulations as the Secretary of the Treasury may

sworn to before a deputy collector or other officer designated to administer oaths, and shall be treated in the same manner as an entry by appraisalment:

APPLICATION TO ENTER AND ENTRY UNDER THE PROVISIONS OF THE ACT OF JUNE 8, 1896, OF ARTICLES INTENDED FOR SALE

To the Collector of Customs, Port of _____

I, _____, of the firm of _____, hereby make application to make special entry of _____ packages containing articles not intended for sale, not exceeding five hundred dollars (\$500) in value, and not weighing more than one hundred (100) pounds per package, imported per steamship _____, a vessel of the United States, from _____ on _____ for _____, ultimate consignee, residing at _____.

I certify that there is but one such consignment from any one consignor to said ultimate consignee imported in the vessel above specified on the date above mentioned.

Sworn to before me this _____ day of _____, 19____.

(Title or designation)

(29 Stat. 263; 19 U.S.C. 472-475)

§ 8.54 *Marking; packages not entitled to special entry.* (a) Every package imported under the provisions of the act of June 8, 1896, shall be plainly marked "Special-delivery package." Packages so marked may be landed on the dock immediately after the entry of the vessel and the inspector in charge shall forthwith forward such packages to the appraiser's stores.

(b) Whenever such a package shall be found to contain articles of more than \$500 in value, or to weigh over 100 pounds, the collector shall cause the package to be treated as if unclaimed. (29 Stat. 263, sec. 498, 46 Stat. 728; 19 U.S.C. 472-475, 1498 (a))

§ 8.55 *Liquidation; release.* (a) Upon receipt by the collector of the appraiser's return, the entry shall be immediately liquidated and upon payment of the liquidated duties the package shall be released.

(b) The liquidation shall be final and conclusive against the owner, importer, consignee, or agent, except in the case of clerical error. (29 Stat. 263, sec. 498 (a), 46 Stat. 728; 19 U.S.C. 472-475, 1498 (a))

§ 8.56 *Bond.* The following form of bond shall be given by carriers making entry for special-delivery packages:

BOND UPON ENTRY UNDER ACT OF JUNE 8, 1896

Know all men by these presents. That _____, of _____,

prescribe; and the delivery of such articles to the express company or other inland carrier shall be not delayed because of the nonarrival of the triplicate invoice, but the ultimate consignee shall be liable for any increased duty found due on reliquidation, if any, after receipt of said merchandise from the express company or other inland carrier or steamship company making entry under this section and sections 472-474 of this title." (19 U.S.C. 475)

as principal, and _____, of _____, and _____, of _____, as sureties, are held and firmly bound unto the United States of America in the sum of \$10,000, for the payment of which we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

Witness our hands and seals at the port of _____ this _____ day of _____, nineteen hundred and _____.

Whereas the undersigned, principal on this bond, proposes to enter at the customhouse and to transport merchandise imported under the provisions of the act entitled "An Act To expedite the delivery of imported parcels and packages not exceeding five hundred dollars in value," approved June 8, 1896 (19 U.S.C. 473);

Now, therefore, the condition of this obligation is such that if the herein-mentioned obligors shall duly observe and faithfully comply with all the requirements and provisions of the above-specified act, and with the regulations prescribed thereunder, then this obligation shall be void; otherwise it shall remain in full force and effect.

[SEAL]

[SEAL]

[SEAL]

Signed, sealed, and delivered in the presence of—

(29 Stat. 263, sec. 498 (a), 46 Stat. 728; 19 U.S.C. 472-475, 1498 (a))

§ 8.57 *Cording and sealing; returned packages; refund of duty.* (a) Should the common carrier desire to reserve the right to return any special-delivery package to the customs authorities for refund of the duties paid, such package shall be corded and sealed under customs supervision.

(b) If any package so corded and sealed shall be returned intact within 90 days from the date of importation to the collector of customs at the port of entry, the duties shall be refunded and the common carrier relieved of any liability therefor. (29 Stat. 263, sec. 498 (a), 46 Stat. 728; 19 U.S.C. 472-475, 1498 (a))

§ 8.58 *Invoice.* Nothing contained in §§ 8.53-8.57 shall be held to relieve importers from the necessity of submitting certified invoices for any importation exceeding \$100 in value when otherwise required. (29 Stat. 263, sec. 498, 46 Stat. 728; 19 U.S.C. 472-475, 1498 (a))

LANDING AND DELIVERY OF ARTICLES FOR WHICH IMMEDIATE DELIVERY IS NECESSARY

§ 8.59 *Application; entry; procedure.* (a) "Articles, the immediate delivery of which is necessary," for which special permits for delivery are authorized by section 448 (b), Tariff Act of 1930,⁴⁴ shall

⁴⁴ "The Secretary of the Treasury is authorized to provide by regulations for the issuing of special permits for delivery, prior to formal entry therefor, of perishable articles and other articles, the immediate delivery of which is necessary." (Tariff Act of 1930, sec. 448 (b); 19 U.S.C. 1448 (b))

be construed to include, in addition to perishable articles, any other articles in connection with which it is definitely established that delay in securing release would occasion unusual loss or inconvenience to the importer or to the carrier bringing the merchandise to the port. The loss of a benefit of lower quota rates which may be occasioned by any delay in entering such articles is not such unusual loss or inconvenience as is contemplated by this section.

(b) Special permits for the delivery of articles of a class referred to in paragraph (a) of this section prior to formal entry shall be granted only in cases where the collector of customs shall be satisfied that such delivery can be permitted with safety to the revenue.

(c) Applications for special permits for the delivery of imported articles prior to formal entry therefor shall be made in triplicate on customs Form 3461, and shall be supported by evidence satisfactory to the collector of the right of the applicant to make entry for the articles with respect to which the application is filed. If the collector is satisfied that the conditions warrant such action, a special permit may be granted to cover the delivery prior to formal entry of a class or classes of articles particularly described in the application for such permit and imported during a period not to exceed 1 year. In such case the fact of release of the merchandise, together with such supplemental information as may be necessary to identify the shipment and determine its quantity and value, shall be noted on the manifest and initialed by the customs officer who releases the merchandise.

(d) Except as provided for in paragraph (e) of this section, no permit for the delivery of imported articles prior to formal entry shall be issued until there has been filed in connection with the application therefor a single entry bond on customs Form 7551, with approved corporate surety, in a sum equal to the value of the articles plus the estimated duties thereon, if any; or a term bond on customs Form 7553, with approved corporate surety, in a sum which the collector deems sufficient, but not less than \$10,000. The term bond may be filed in connection with a single application to cover several importations during a period of not more than 1 year, or in connection with several applications to be filed during a period of not more than 1 year. A general term bond on customs Form 7595 is also applicable to the landing and delivery of articles for which immediate delivery is necessary.

(e) If there is available sufficient information as to the quantities and values of the merchandise properly to estimate the duties, there may be filed with the application for a special permit a proper entry in regular form, accompanied by the estimated duties and supported by the proper entry bond on customs Form 7551, 7553, or other appropriate form. The estimated duties shall be deposited with the cashier, but the entry shall not be effective as such until after the merchandise covered thereby has actually arrived within the port

limits and the entry has been officially accepted.

(f) No special permit shall be required for the delivery of importations for which informal entry is permitted as provided for in § 8.51.

(g) In the case of articles of a class referred to in paragraph (a) of this section, arriving from Canada or Mexico when the customhouse is closed and destined to places other than the port of arrival, except those entered in accordance with § 8.51, the application and the evidence of the right to make entry may be submitted to the chief customs officer on duty and a special permit may be issued for their release, provided the person making application has on file in the customhouse a special term bond as described in paragraph (d) of this section.

(h) If formal entry is not made and estimated duties deposited within 48 hours (exclusive of Sunday and holidays) after the release of the articles under special permit, the collector shall take immediate action to collect, as liquidated damages, the penal sum of the bond in the case of a single entry bond or an amount equal to the value of the articles as to which there is default, plus the duties and any taxes thereon, in the case of a term bond, and, unless the claim is promptly satisfied, shall discontinue allowing immediate delivery of articles imported by or for the account of the person in default.

(i) Except in the case of articles entered in accordance with § 8.51, the collector shall give timely notice of the arrival of the vessel or vehicle to the appraiser, who shall promptly detail an officer to examine the merchandise, except that when the vessel or vehicle arrives at night or on a Sunday or holiday, and the articles consist of fruits, vegetables, or other merchandise which it is practicable to appraise by means of samples, the discharging inspector shall take samples in such manner and in such quantities as the appraiser may direct and retain them for examination on the next business day. The discharging inspector shall not release the merchandise to the carrier until it has been examined or adequate samples have been taken when appraisement is to be made by sample.

(j) In all other respects the procedure shall be the same as in the case of other imported merchandise. (Sec. 448 (a), 46 Stat. 714; 19 U.S.C. 1448 (a))

PART 9—IMPORTATIONS BY MAIL¹

- Sec.
- 9.1 Customs declarations and invoices.
- 9.2 Treatment of mail importations at offices of first receipt and at offices of examination.
- 9.3 Mail entries.
- 9.4 Formal entry of mail importations.

¹ So much of the joint regulations of the Secretary of the Treasury and the Postmaster General governing the revenue treatment of mail matter from foreign countries as relates to customs procedure is covered in substance in this part and the corresponding part of the Customs Manual. The joint regulations appear in title 39, Code of Federal Regulations, ch. I, pt. 22, and in sec. 2229 of the Postal Laws and Regulations of 1940.

- Sec.
- 9.5 Sealed mail parcels to bear label or endorsement.
- 9.6 Importations not exceeding \$1 in value.
- 9.7 Parcels for the United States Government; merchandise in diplomatic pouches; parcels marked for copyright; books, engravings, etc., for the United States.
- 9.8 Cigars, cigarettes, cheroots, and tobacco products, oleomargarine, and playing cards.
- 9.9 Merchandise conditionally free.
- 9.10 Dissatisfied addressees; undelivered dutiable parcels.
- 9.11 Exportation by mail; plant material; air transportation.
- 9.12 Prohibited and restricted mail importations; seizure under the customs laws.

§ 9.1 *Customs declarations and invoices.* (a) A customs declaration on the form provided by the foreign mailing office, giving an accurate description and the value of the contents, shall be securely attached to at least one package of each parcel-post shipment. Each commercial shipment by parcel post shall also be accompanied by a commercial invoice. In case the shipment consists of more than one package, the invoice shall be placed in the package to which the postal form of customs declaration is attached, and such package shall be marked "Invoice enclosed." There shall be enclosed with the contents of every mail parcel containing merchandise dispatched otherwise than by parcel post an invoice in the case of commercial shipments, or a statement of value in the case of merchandise not purchased nor consigned for sale, giving an accurate description and the value of the merchandise. If it is impracticable to enclose the invoice or statement, it shall be securely attached to the outside of the parcel.

(b) When the aggregate value of a mail shipment exceeds \$100, the accompanying invoice is subject to the same requirements as to consular certification as invoices covering similar shipments imported otherwise than in the mails. When a certified consular invoice accompanies a mail shipment, no other invoice or statement is required. (Secs. 481, 482, 46 Stat. 719, 720, sec. 485, 48 Stat. 624, sec. 13, 52 Stat. 1083, secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1481, 1482, 1485, 1498, 1624)

§ 9.2 *Treatment of mail importations at offices of first receipt and at offices of examination.* (a) Parcels of all classes of mail believed to contain articles liable to customs duty received at post offices other than New York, Chicago, San Francisco, or Seattle,² and such parcels received at exchange post offices at the four ports mentioned for delivery within their respective distribution districts as shown in the special distribution scheme,³ shall be given customs treatment at the ports where received.

² Dutiable packages addressed to persons on commercial vessels in harbor bound for a foreign port are subject to duty unless remailed to a foreign destination or otherwise exported under customs supervision. (T.D. 88287 (3))

³ Copies of the special distribution scheme will be furnished to collectors of customs and will be available for inspection by the public at the collectors' offices.

(b) All parcels, including those subject to formal entry, for delivery at points outside the distribution districts of the four exchange post offices named in paragraph (a) of this section, and received at such offices, shall be left in the custody of the postmaster, without customs examination, for redispach to other distributing post offices in accordance with the special distribution scheme. Upon receipt at the distributing post offices, the dispatches shall be opened in the presence of customs officers and the mail given customs treatment. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

§ 9.3 *Mail entries.* (a) In the case of importation in the mails not exceeding \$100 in value, customs officers shall prepare and attach the proper entry form and return the shipment to the postal authorities for delivery and collection of duty.⁴

(b) No mail or other entry shall be issued for any shipment in the mails which is unconditionally free of duty and which does not exceed \$100 in value. In the case of articles which are unquestionably the growth, produce, or manufacture of the United States, and which have not been advanced in value or improved in condition, if the collector is satisfied from the character thereof or otherwise that they are free of duty under paragraph 1615, Tariff Act of 1930, as amended, and if the total value of the articles of American origin contained in the shipment does not exceed \$10, no mail or other entry shall be issued and no affidavit of the owner, importer, or agent on customs Form 3311 shall be required therefor.

(c) The date of entry for the purpose of determining applicable rates of duty in the case of a mail entry shall be the date on which the estimated duties or the free entry documents are received by the appropriate customs officer at the port where the mail entry was issued. (Sec. 498 (a), 46 Stat. 728; 19 U.S.C. 1498 (a))

§ 9.4 *Formal entry of mail importations.* Formal entry at the customhouse shall be required for every importation in the mails which exceeds \$100 in value. When a mail shipment is examined and found to be subject to formal entry, the addressee or consignee shall be notified on customs Form 3509 of the arrival of the shipment and of the port at which entry is to be made. When a shipment is addressed to a point which is not a customs port or station, the port of entry specified in the notice shall be the port nearest the office of destination of the shipment. Single shipments not exceeding \$100 in value, if mailed abroad at different times (as shown by the declaration or other mailing indicia), shall not be combined for the purpose of requiring formal customs entry, even though they reach customs at the same or approxi-

mately the same time, unless there was a splitting of shipments in order to avoid the payment of consular fees or the lawful customs duty. The collector may require formal entry of mail shipments regardless of value, if in his opinion such entry is necessary to protect the revenue. (Secs. 484, 624, 46 Stat. 722, 759; 19 U.S.C. 1484, 1624)

§ 9.5 *Sealed mail parcels to bear label or endorsement.* (a) The importation of merchandise in sealed parcels (other than parcel post) shall be permitted if the sealed letter or other sealed parcel bears on the address side thereof the label, Form C 1, provided for by the Universal Postal Convention or the endorsement "May be opened for customs purposes before delivery to the addressee," or words of similar purport definitely waiving the privacy of the seal and indicating that the parcel may be opened by customs officers without recourse to the addressee.⁵

(b) When a sealed envelope or other parcel (other than parcel post) believed to contain merchandise is not endorsed or labeled as required, the postmaster will notify the addressee to appear and open it in the presence of postal and customs officers, or furnish written authority whereby the parcel may be opened. The collector of customs may be designated to act for the addressee. Such sealed parcels will be retained by the postmaster until opened. If the addressee fails to respond to the postmaster's notice within 30 days, or refuses to receipt for or open the parcel, it will be treated as undeliverable mail matter. When the parcel is opened, the postmaster will submit it to the customs officer. If the parcel is found to contain merchandise unconditionally free of duty and free of internal-revenue tax, it may be delivered to the addressee without further customs treatment.

(c) If any sealed parcel not endorsed or labeled is found to contain merchandise having an aggregate value exceeding \$1 and subject to duty (including conditionally free merchandise), or subject to internal-revenue tax irrespective of its value, such merchandise is subject to seizure and forfeiture as having been imported contrary to law. Under the authority contained in section 618, Tariff Act of 1930, any forfeiture so incurred is hereby mitigated to an amount equal to 10 percent of the loss of revenue which was or might have been sustained, provided there is no evidence indicating to the collector that failure to label or endorse the package was due to willful negligence or to an intent to defraud the revenue. If there is any such evidence, or if for any other reason the collector believes that it would not be in the interest of the United States to grant this relief, the matter shall be reported to the Bureau for instructions. Customs Form 3421 shall be used for the entry of

⁵ Parcels imported under the provisions of the parcel-post conventions between the United States and foreign countries need not be labeled or endorsed since under the terms of these conventions such parcels, if sealed, may be opened by customs officers immediately upon receipt and resealed with official seals after examination.

merchandise so found which does not exceed \$100 in value, and the duty, any internal-revenue tax, and the amount of the mitigated forfeiture shall be entered as separate items thereon. (Secs. 593 (b), 618, 624, 46 Stat. 751, 757, 759; 19 U.S.C. 1593 (b), 1618, 1624)

§ 9.6 *Importations not exceeding \$1 in value.* (a) Customs officers may pass free of duty, without issuing a mail entry therefor, parcels containing articles (except those subject to internal-revenue tax) the aggregate value of which is not more than \$1, provided the merchandise is not imported for sale or forwarded in a manner designed to evade the payment of customs duty.⁶

(b) When such importations are subject to internal-revenue tax, both duty and tax shall be assessed. (Sec. 624, 46 Stat. 759, sec. 7, 52 Stat. 1081; 19 U.S.C. 1624, 1321)

§ 9.7 *Parcels for the United States Government; merchandise in diplomatic pouches; parcels marked for copyright; books, engravings, etc., for the United States.* (a) Parcels addressed to offices or officials of the United States Government, believed to contain only official documents, shall be forwarded immediately to the addressees. Such parcels, when known or believed to contain merchandise, shall be treated in the same manner as similar parcels for other addressees.

(b) Books, engravings, and other articles enumerated in paragraph 1628, Tariff Act of 1930, which are imported by mail and addressed to the Library of Congress or any department or agency of the Government, shall be forwarded for delivery without the assessment of duty, if the collector is satisfied they are entitled to free entry under such paragraph 1628.

(c) Parcels marked for copyright, addressed to the Library of Congress, to the Copyright Office, or to the office of the Register of Copyrights, Washington, D. C., may be passed free of duty and promptly forwarded to destination.

(d) No merchandise of any character may be forwarded in diplomatic or other official pouches.⁷ (R. S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

§ 9.8 *Cigars, cigarettes, cheroots, and tobacco products, oleomargarine, and playing cards.* (a) Customs officers shall fill out, sign, and attach to mail entries covering cigars, cigarettes, cheroots, other tobacco products, oleo-

⁶ "Collectors of customs are hereby authorized, under such regulations as the Secretary of the Treasury may prescribe, * * * to admit articles free of duty when the expense and inconvenience of collecting the duty accruing thereon would be disproportionate to the amount of such duty, but the aggregate value of articles imported by one person on one day and exempted from the payment of duty under the authority of this section shall not exceed * * * \$1 * * * ." (Tariff Act of 1930, sec. 321, as amended; 19 U.S.C. 1321)

⁷ The regulations contained in § 10.30, which govern the free entry of articles for diplomatic and consular officers and other representatives of foreign countries, are applicable in the case of mail articles.

⁴ "The Secretary of the Treasury is authorized to prescribe rules and regulations for the declaration and entry of—

"(1) Merchandise not exceeding \$100 in value, including such merchandise imported through the mails; * * * Tariff Act of 1930, sec. 498 (a); 19 U.S.C. 1498 (a))

margarine, or playing cards internal-revenue Form 923, request to sell internal-revenue stamps. The addressee shall procure the stamps, affix them to the immediate containers of the merchandise, and cancel the stamps before the parcel is delivered to him. When a package is addressed for delivery at a place other than where it is examined by customs officers and where no collector of internal revenue is located, the customs officers shall also fill out and attach customs Form 3473 to the mail entry and forward it to the postmaster with the package.

(b) Customs inspection stamps, when required, shall be affixed to each immediate container of the merchandise by customs officers and canceled by them before the shipment is released for delivery.

(c) United States customs duty and internal-revenue tax on mail shipments of cigars for informal entry, dispatched to the United States under the provisions of the parcel-post convention with Cuba, effective September 1, 1930, may, at the option of the sender, be prepaid at Miami or Tampa, Fla., upon condition:

(1) That all such mail shipments of cigars from Cuba be sent in mail sacks addressed to the postmaster at Miami or Tampa for customs examination at either of those ports;

(2) That the Cuban sender will authorize, in writing, his representative at Miami or Tampa to prepay the customs duty and to purchase and affix the necessary internal-revenue stamps to each mail parcel before it is returned to the postmaster for delivery or dispatch to destination; and

(3) That each parcel, before dispatch to the United States, be plainly stamped "Customs duty and internal-revenue tax on this parcel to be paid at Miami (or Tampa), Fla."

(d) For each prepaid shipment the customs officer shall prepare customs Form 3419 in quadruplicate. Two copies shall be signed by the collector or the deputy collector and the sender's representative. One of these copies shall be given to the representative as a receipt for the duty paid and the other shall be listed in numerical order with other mail entries on customs Form 5171, transmitted to the comptroller of customs therewith, and liquidated.

(e) Each prepaid parcel shall be legibly stamped on the addressed side "U. S. customs duty and internal-revenue tax prepaid at Miami (or Tampa), Fla." followed by the mail entry number and the initials of two customs employees certifying to the appraisal of the merchandise, collection of the duty, and the affixing of the internal-revenue stamps. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 759)

§ 9.9 Merchandise conditionally free.

(a) When the contents of a parcel may be conditionally free under the tariff act, the attached blank form of affidavit for free entry shall be properly executed and returned to the postal authorities by the addressee in order to obtain free entry.

(b) When an institution files evidence to show that it is entitled to import books, music, and other merchandise free of duty under paragraph 1631, Tariff Act of 1930, the name of such institution shall be placed on a free list, to be kept by the collector for that purpose, if the institution agrees in writing and under oath to notify the collector in the event goods not for the sole use of the institution arrive addressed to the institution. A mail importation of such merchandise valued at \$100 or less and addressed directly to such an institution shall be passed free of duty without requiring compliance with paragraph (a) of this section and without issuing a mail entry.

(c) Articles imported in the mail from Guam or American Samoa are entitled to free entry when accompanied by a certificate of the chief customs officer at the port of shipment showing that the articles are the growth or product of, or actual importations into, Guam or American Samoa, as the case may be. When the parcel is not accompanied by such a certificate, and the merchandise is of a class or kind which would be subject to duty if not within the purview of this paragraph, estimated duties shall be collected and the addressee advised by notation on the addressee's copy of the entry, customs Form 3419, that the estimated duty may be refunded upon production of the certificate within 6 months. In such cases, liquidation of the entry shall be suspended for a period of 6 months from the date of the entry. Upon the production of the certificate within 6 months, the entry shall be liquidated free of duty and the estimated duty refunded; otherwise, the entry shall be liquidated as dutiable. A parcel containing products of Guam or American Samoa valued at \$10 or less is not required to be accompanied by such a certificate if the collector is otherwise satisfied that the articles are entitled to free entry.

(d) A conditionally free shipment from the Philippine Islands or the Virgin Islands, valued at more than \$10 but not more than \$100, when accompanied by a certificate of Philippine or Virgin Islands origin, and any such shipment valued at \$10 or less may be passed without the issuance of a mail entry if the collector is satisfied that the merchandise is entitled to free entry and is not of a class subject to a quota limitation on free entry. Formal entry shall be required and the provisions of Parts 7 and 8 of this chapter shall be followed in the case of each shipment over \$100 in value.

(e) A shipment forwarded by mail from the Philippines, if subject to the Philippine export tax and valued at more than \$10, shall be accompanied by a certificate signed by the collector of customs, deputy collector of customs, or other competent authority in the Philippines, setting forth the value and quantity of the article and the rate and amount of export tax paid. In the absence of such certificate, the estimated duty collected shall be treated as a cash deposit in lieu of bond for production of the certificate and the addressee ad-

vised by notation on his copy of the entry, customs Form 3419, that the deposit may be refunded upon production of the export-tax certificate and the certificate of Philippine origin within 6 months. In such cases, liquidation of the entry shall be suspended for a period of 6 months from the date of entry. If neither the export-tax certificate nor the certificate of origin is furnished within the 6-months' period, the shipment shall be treated as of non-Philippine origin and subject to duty but not subject to the requirement of an export-tax certificate. (R.S. 251, secs. 301, 624, 46 Stat. 685, 759, sec. 1, 53 Stat. 1226, Secs. 1-5, 49 Stat. 340; 19 U.S.C. 66, 1301, 1624, 48 U.S.C. 1236, 1236a)

§ 9.10 Dissatisfied addressees; undelivered dutiable parcels. (a) Amounts collected on mail-entry forms will not be refunded by postmasters. If an addressee is dissatisfied with the charges, he may give written notice of his dissatisfaction to the postmaster, who will hold the package and report the facts to the collector of customs who issued the entry, forwarding such papers or statements as the addressee may submit. Such mail parcel will not be delivered until authority therefor is given by the collector of customs.

(b) If the addressee of a parcel covered by a mail entry objects to the rate or amount of duty assessed, or to the valuation placed upon the merchandise for customs purposes, and the collector is satisfied by a report of a customs officer who has reexamined the merchandise or by other sufficient evidence that the objection is well-founded, the collector may reclassify the merchandise or, with the concurrence of the appraising officer, amend the value, even though the merchandise has been delivered to the addressee, if such action is taken before liquidation or within 60 days thereafter.* A mail entry may be reliquidated to allow a claim of the addressee after the expiration of 60 days after liquidation only if a protest has been filed in the form and manner prescribed in section 514, Tariff Act of 1930.

(c) If for any reason an undelivered parcel known or supposed to be dutiable is not returned to the country of origin, it will be delivered to the proper customs officer for disposition under the customs laws and regulations governing seized or unclaimed merchandise. (Secs. 514, 624, 46 Stat. 734, 759; 19 U.S.C. 1514, 1624)

§ 9.11 Exportation by mail; plant material; air transportation. (a) Articles imported into the United States from foreign countries may be exported in the registered or ordinary mails, or in registered, insured, or ordinary parcel post, without the payment of duties that may have accrued thereon if the articles have remained continuously in the custody of the Government (customs or postal authorities), and the packages containing such articles are inspected and mailed

* Liquidation of mail entries are subject to protest as in the case of formal entries. Importations in the mails are not subject to appeal for reappraisal unless formal entry has been made.

under customs supervision. Waiver of the right to withdraw the package from the mails shall be endorsed on each package to be so exported and signed by the exporter.

(b) Shipments of plant material may be imported by mail free of duty for immediate exportation by mail subject to the following regulations, which have been approved by the Department of Agriculture and the Post Office Department:

(1) Each shipment shall be dispatched in the mails from abroad, accompanied by a yellow and green special mail tag bearing the serial number of the permit for entry for immediate exportation or immediate transportation and exportation, issued by the United States Department of Agriculture, and also the postal form of customs declaration.

(2) Upon arrival, the shipment shall be detained by or redispached to the postmaster at Washington, D. C., Hoboken, N. J., San Francisco, Calif., Seattle, Wash., Honolulu, T. H., or San Juan, P. R., as may be appropriate, according to the address on the yellow and green tag, and there submitted to the customs officer and the Federal quarantine inspector. The merchandise shall under no circumstances be permitted to enter the commerce of the United States.

(3) After inspection by the customs and quarantine officers, and with their approval, the addressee or his authorized agent shall repack and readdress the mail parcel under customs supervision; affix to the parcel the necessary postage; and comply with other mailing requirements, after which the parcel shall be delivered to the postmaster for exportation by mail pursuant to paragraph (a) of this section. The contents of the original parcel may be subdivided and exported in separate parcels in like manner.

(4) Each parcel imported shall be subject to the payment of the regular 10-cent customs clearance fee and the 5-cent delivery fee exacted by the Postal Service.

(5) It will not be necessary to issue a customs mail entry nor to require formal entry of the shipments.

(6) The mail shipments referred to shall be accorded special handling only at the points specified in subparagraph (2) of this paragraph.

(7) The foregoing procedure shall not affect the movement of plant material in the international mails in transit through the United States.

(c) Mail parcels of foreign origin, addressed to or in care of an air transportation agency at a customs port in the United States, containing merchandise intended for immediate exportation by such agency, may be exported free of duty, under customs supervision, subject to the following conditions: The postmaster will, upon written authority of the addressee and in the presence of a customs officer, rewrap and readdress the mail article, which will be retained in postal custody until a reasonable time before the departure of the exporting aircraft. Thereafter, the postmaster will have the article dispatched in postal equipment to the point of departure of

the aircraft and delivered to the customs officer, who shall, in turn, deliver it on board the departing aircraft after the latter has cleared for a foreign destination. It will not be necessary to prepare a mail entry in cases where the article reaches the port of exportation unaccompanied thereby. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

§ 9.12 *Prohibited and restricted mail importations; seizure under the customs laws.* (a) Each mail shipment of admissible arms, implements of war, or other nonexplosive munitions of war designated in the President's Proclamation, No. 2237, of May 1, 1937, referred to in section 12 (i) of the Neutrality Act of 1939 (22 U.S.C. 452i), or in any proclamation of the President made under the authority of said section 12 (i) shall be detained by customs until an import license from the Secretary of State has been submitted for such shipment. Likewise, a shipment of firearms, as that term is defined in the National Firearms Act, as amended (26 U.S.C. 2733), shall be detained by customs until an import permit from the Commissioner of Internal Revenue has been submitted by the addressee. If the import license or the import permit is found to be in proper form, the mail parcel shall be endorsed by customs to show that it is entitled to entry and released to the postmaster for delivery or dispatch to destination in the mails, subject to any duties that may accrue and to other customs requirements applicable thereto.

(b) Plants and plant products, including seeds and bulbs of all kinds, may be imported into the United States only under the conditions set forth in the plant quarantine act, amendments thereto, and regulations thereunder. All such articles shall be submitted through customs officials to plant quarantine inspectors of the United States Department of Agriculture for fulfillment of the requirements of the law.

(c) Viruses, serums, toxins, and other biological products covered by the act of July 1, 1902 (42 U.S.C. 141-148) may be imported only in accordance with the provisions of the act and the regulations thereunder (42 CFR 22.15, 22.17). In all cases mail shipments of such products shall be submitted to customs representatives who shall communicate with the addressees and determine whether such importations are in compliance with the law and regulations.

(d) All mail shipments containing articles, except lottery matter, which are prohibited importation and all mail shipments containing articles subject to seizure as being imported or brought into the United States in any manner contrary to law shall be immediately taken and held by customs officers for appropriate treatment under the customs laws. All mail parcels which are known or believed to contain merchandise and of which the addressee refuses to take delivery, or for which the addressee declines to make formal entry when requested by the customs officer in cases where the appraised value exceeds the value shown in the declaration or invoice, will be delivered to customs offi-

cers for treatment under the customs laws upon production to the postmaster concerned of satisfactory evidence of fraudulent intent on the part of any of the persons mentioned in this paragraph. In all cases where articles are seized by customs officers, notice shall be given by customs officers to the addressee of that fact and the reason therefor. Such reason shall be noted also on the receipt covering registered mail.

(e) Mail parcels of all classes, sealed or unsealed, which upon inspection or examination are found to contain or are supposed to contain lottery matter prohibited importation under section 305, Tariff Act of 1930, or enclosures pertaining thereto, will be retained by the Postal Service, or shall be delivered to that Service by the Customs Service, for disposition under the Postal Laws and Regulations. If such a parcel is found to contain other merchandise, the parcel shall be held by, or delivered to, the Customs Service for appropriate treatment under the customs laws and regulations. (Secs. 305, 624, 46 Stat. 688, 759; 19 U.S.C. 1305, 1624)

PART 10—ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.

DOMESTIC PRODUCTS EXPORTED AND RETURNED

Sec.	
10.1	Requirements on entry.
10.2	Waiver of evidence.
10.3	Drawback; internal-revenue tax.
10.4	Internal-revenue marks; erasure.
10.5	Shooks and staves; cloth boards; consular account.
10.6	Certificates of foreign shipper and box maker.
10.7	Drums, quicksilver flasks, etc.
10.8	Articles exported for repairs or alterations.
10.9	Books bound abroad.
10.10	News-reel films.

HOUSEHOLD EFFECTS

10.11	Declaration.
10.12	Use abroad.

IMMIGRANTS' TEAMS

10.13	Immigrants' teams; free entry.
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EFFECTS OF CITIZENS DYING ABROAD—TOOLS OF TRADE

10.14	Effects of citizens dying abroad; procedure.
10.15	Tools of trade.

PASSENGERS' BAGGAGE

10.16	Status of passengers.
10.17	Returning residents; exemptions; articles not accompanying resident or shipped in bond to another port; certified copy of declaration.
10.18	Tobacco products, alcoholic beverages, foodstuffs, and tea.
10.19	Sealskin garments.
10.20	Declaration and entry.
10.21	Examination procedure; collection of duties and taxes.
10.22	Crews' effects.
10.23	Vessels transiting the Panama Canal; treatment of passengers' baggage and crews' effects.
10.24	Naval vessels.
10.25	Army and Navy transports; baggage brought in on.
10.26	Household and personal effects of Army, Navy, and Marine Corps personnel and of civilian employees of the Panama Canal.
10.27	Unclaimed and unaccompanied baggage.
10.28	Registration of valuable effects.

DIPLOMATIC AND CONSULAR OFFICERS		Sec.	
10.29	Baggage.	10.72 Horses and mules for immediate slaughter.	
10.30	Importations for resident representatives of foreign governments.	10.73 Cows for dairy purposes.	
ARTICLES FREE UNDER 6-MONTHS' BOND		10.74 Animals straying or driven across boundary for pasturage; offspring.	
10.31	Entry; bond.	10.75 Wild animals and birds; zoological collections.	
10.32	Animals or poultry for breeding; exhibition; competition.	10.76 Game animals and birds.	
10.33	Theatrical effects.	10.77 Furs and fur skins.	
10.34	Articles brought by professional artists, lecturers, or scientists.	PRODUCTS OF AMERICAN FISHERIES	
10.35	Models of women's wearing apparel.	10.78 Entry.	
10.36	Commercial travelers' samples.	10.79 Affidavit; manifest.	
10.37	Extension of bonds.	SALT FOR CURING FISH	
10.38	Exportation.	10.80 Remission of duty; withdrawal; bond.	
10.39	Cancellation of bonds.	10.81 Use in any district.	
10.40	Refund of special deposits.	10.82 Proof of use.	
10.41	Horses, vehicles, and craft brought in for a temporary stay.	10.83 Bond; cancellation; extension.	
AUTOMOBILES AND OTHER VEHICLES		LEATHER, HIDES, AND SKINS	
10.42	Automobiles and other vehicles, boats, teams, and saddle horses taken abroad.	10.84 Leather for use in the manufacture of footwear.	
ARTICLES FOR INSTITUTIONS		10.85 Leather to be used in the manufacture of harness or saddlery.	
10.43	Requirements on entry.	10.86 Hides and skins of the India water buffalo to be used in the manufacture of rawhide articles.	
10.44	Declaration of dealer or agent; certificate of delivery; stipulation.	10.87 Leather to be used in the manufacture of footballs, basketballs, soccer balls, or medicine balls.	
10.45	Serial publications; list of publications.	PATNA RICE	
10.46	Articles for the United States.	10.88 Patna rice to be used in the manufacture of canned soups.	
WORKS OF ART		MOTION-PICTURE FILMS, MASTER RECORDS, AND METAL MATRICES	
10.47	Statuary and casts of sculpture.	10.89 Motion-picture films exposed abroad by American producers.	
10.48	Original paintings, engravings, drawings, sculpture, etc.	10.90 Master records and metal matrices.	
10.49	Articles for exhibition; requirements on entry.	WOOLS AND HAIR OF THE CAMEL FOR USE IN MANUFACTURING FLOOR COVERINGS AND OTHER ARTICLES	
10.50	Works of American artists.	10.91 Importation under paragraph 1101; entry or withdrawal under bond.	
10.51	Articles for institutions.	10.92 Bond; form; penalty.	
10.52	Stained or painted glass windows for houses of worship.	10.93 Records of receipt of wool or hair.	
10.53	Artistic antiquities.	10.94 Sworn statements.	
10.54	Gobelin tapestries.	10.95 Records and reports of enumerated articles of wool or hair delivered; transfer certificates.	
VEGETABLE OILS		10.96 Reports of use or transfer for use in violation of bond.	
10.56	Vegetable oils; denaturing; release.	10.97 Duties, exportation or destruction.	
POTATOES		FLUXING MATERIAL	
10.57	Certified seed potatoes.	10.98 Copper-bearing fluxing material.	
BOLTING CLOTHS		ETHYL ALCOHOL	
10.58	Bolting cloths; marking.	10.99 Importation of ethyl alcohol for non-beverage purposes.	
WITHDRAWAL OF SUPPLIES FOR VESSELS		DOMESTIC PRODUCTS EXPORTED AND RETURNED	
10.59	Exemption from customs duties and internal-revenue tax.	§ 10.1 Requirements on entry. (a)	
10.60	Forms of withdrawals; bond.	The following documents shall be filed in connection with the entry of articles claimed to be free of duty under paragraph 1615, Tariff Act of 1930, as amended. ¹	
10.61	Withdrawal permit; lading; store list.	1 " (a) Articles, the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means.	
10.62	Vessels proceeding to other domestic ports.	" (b) Steel boxes, casks, barrels, carboys, bags, quicksilver flasks or bottles, metal drums, and other substantial outer containers of domestic or foreign manufacture, exported empty and returned as usual containers or coverings of merchandise, or exported filled with products of the United States and returned empty or as the usual containers or coverings of merchandise, including shooks	
10.63	Vessels withdrawn from trade or diverted to nonprivileged trade; lading of bonded supplies and stores.		
10.64	Crediting or cancellation of bonds.		
10.65	Tobacco products.		
ARTICLES EXPORTED FOR EXHIBITION, ETC.			
10.66	Articles exported for temporary exhibition and returned; procedure on entry.		
10.67	Articles exported for scientific or educational purposes and returned; procedure on entry.		
THEATRICAL EFFECTS, MOTION-PICTURE FILMS, AND COMMERCIAL TRAVELERS' SAMPLES			
10.68	Procedure.		
10.69	Samples to Great Britain and Ireland under reciprocal agreement.		
ANIMALS AND BIRDS			
10.70	Purebred animals for breeding purposes; affidavit; certificate.		
10.71	Purebred animals; bond for production of evidence; deposit of estimated duties; stipulation.		

(1) A declaration of the foreign shipper on consular Form 129 (Invoice of Returned American Goods and Declaration of Foreign Exporter) certified by the American consular officer, if the value exceeds \$100, together with a commercial or pro forma invoice setting forth the information required by or pursuant to section 481, Tariff Act of 1930. An invoice on consular Form 138 shall not be required if consular Form 129 is filed within the period provided for in these regulations.

and staves produced in the United States when returned as boxes or barrels in use as the usual containers of merchandise.

"(c) Photographic dry plates and films of the manufacture of the United States (except moving-picture films to be used for commercial purposes), exposed abroad, whether developed or not.

"(d) Photographic films light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purposes than the recovery of the constituent materials, provided the basic films are of the manufacture of the United States.

"(e) The foregoing provisions of this paragraph shall not apply to—

"(1) Any article upon which an allowance of drawback has been made under section 313 of this Act or a corresponding provision of a prior tariff Act, unless such article is in use at the time of importation as the usual container or covering of merchandise not subject to an ad valorem rate of duty;

"(2) Any article of a kind with respect to the importation of which an internal-revenue tax is imposed at the time such article is entered for consumption or withdrawn from warehouse for consumption, unless such article was subject to an internal-revenue tax imposed upon production or importation at the time of its exportation from the United States and it shall be proved that such tax was paid before exportation and not refunded;

"(3) Any article manufactured or produced in a customs bonded warehouse in the United States and exported under any provision of law; or

"(4) Any article made dutiable under the provision of paragraph 1606 (c) of this Act.

"(f) Upon the entry for consumption or withdrawal from warehouse for consumption of any article previously exported, which is excepted from free entry under this paragraph by the foregoing subparagraph (e) and is not otherwise exempted from the payment of duty, there shall be levied, collected, and paid thereon, in lieu of any other duty or tax, a duty equal to the total duty and internal-revenue tax, if any, then imposed with respect to the importation of like articles not previously exported from the United States, but in no case in excess of the sum of customs drawback, if any, proved to have been allowed upon the exportation of such article from the United States plus the amount of the internal-revenue tax, if any, imposed at the time such article is entered for consumption or withdrawn from warehouse for consumption upon the importation of like articles not previously exported from the United States. Manufactured tobacco subject to duty hereunder shall be retained in customs custody until internal-revenue stamps in payment of any part of the legal duties measured by a rate or amount of internal-revenue tax shall have been placed thereon.

"(h) The allowance of total or partial exemption from duty under any provision of this paragraph shall be subject to such regulations as to proof of identity and compliance with the conditions of this paragraph as the Secretary of the Treasury may prescribe." (Tariff Act of 1930, par. 1615, as amended; 19 U.S.C. 1201, par. 1615)

(2) An affidavit of the owner, importer, consignee, or agent on customs Form 3311.

(3) A certificate, customs Form 4467, of the collector of customs at the port from which the merchandise was exported from the United States. Such certificate shall show whether drawback was claimed or paid on the merchandise covered by the certificate and, if any was paid, the amount thereof. This certificate shall be issued on application of the importer, or of the collector at the importer's request, and shall be mailed by the issuing officer directly to the port at which it is to be used. If the merchandise has been exported from the port at which entry is made and the fact of exportation appears on the records of the customhouse, the fact of reimportation shall be noted on such export record but the filing of the certificate on Form 4467 shall not be required.

(b) If the appraising officer's report does not show definitely that merchandise the value of which exceeds \$100 is of domestic origin, the collector may require the affidavit on customs Form 3311 to be executed by the owner or ultimate consignee, such affidavit to be filed within 3 months after date of demand on the importer. If the owner or ultimate consignee is a corporation, such affidavit shall be signed by an agent who holds, in addition to a power of attorney executed under the conditions outlined in § 8.19, a certification by the corporation that such agent has or will have knowledge of the pertinent facts. In the case of articles which are unquestionably the growth, produce, or manufacture of the United States and which have not been advanced in value or improved in condition, if the collector is satisfied from the character thereof or otherwise that they are free of duty under paragraph 1615, Tariff Act of 1930, as amended, and if the total value of the articles of American origin contained in the shipment does not exceed \$10, no affidavit on customs Form 3311 shall be required therefor.

(c) In the case of motion-picture films exposed abroad, free entry shall not be allowed under paragraph 1615 (c), as amended, unless the requirements set forth above are met and the collector is satisfied by an affidavit of the importer and such other evidence as the collector shall deem necessary that the films are not to be used for commercial purposes. Such motion-picture films, when imported in passengers' baggage, may be passed free of duty without compliance with the requirements of this section if the collector is satisfied that the films were manufactured in the United States and are not to be used for commercial purposes. (Par. 1615: sec. 201, 46 Stat. 674, sec. 35, 52 Stat. 1092, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.2 *Waiver of evidence.* (a) The collector may waive record evidence of exportation and the declaration of the foreign shipper on consular Form 129 provided for in § 10.1 (a) (1) if he is satisfied by the production of other evi-

dence as to the existence of all the facts upon which the entry of the merchandise under paragraph 1615, Tariff Act of 1930, as amended, is dependent. However, an invoice on consular Form 138, or a bond for the production thereof within 6 months from the date of entry, shall be required unless the article is otherwise exempt from the requirement that such invoice be filed. Should consular Form 129 be produced within the 6-months' period instead of consular Form 138, it may be accepted in cancellation of the bond.

(b) No evidence relative to the conditions of paragraph 1615 shall be required in the case of articles of domestic manufacture in use at the time of importation as the usual coverings or containers of merchandise not subject to an ad valorem rate of duty unless such articles would be dutiable if not of domestic manufacture under special provisions of the Tariff Act of 1930, such as paragraphs 217, 328, and 408.

(c) A certificate from the master of a vessel showing that articles of domestic production are returned in the same vessel without having been unladen may be accepted in lieu of a declaration of the foreign shipper, consular Form 129. (Par. 1615: sec. 201, 46 Stat. 674, sec. 35, 52 Stat. 1092, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.3 *Drawback; internal-revenue tax.* (a) Except as prescribed in paragraph (b) of this section, no free entry shall be allowed under paragraph 1615, Tariff Act of 1930, in the final liquidation of an entry unless the collector is satisfied by the certificate of exportation or other evidence or information that no drawback was allowed in connection with the exportation from the United States, and unless no internal-revenue tax is imposed on the importation of like articles not previously exported from the United States or, if such tax is being imposed at the time of entry for consumption or withdrawal from warehouse for consumption, the collector is satisfied that an internal-revenue tax on production or importation was paid in respect of the imported article before it was exported from the United States and was not refunded.¹ In the absence of satisfactory evidence or information

¹"Upon the entry for consumption or withdrawal from warehouse for consumption of any article previously exported, which is excepted from free entry under this paragraph by the foregoing subparagraph (e) [see note 1] and is not otherwise exempted from the payment of duty, there shall be levied, collected, and paid thereon, in lieu of any other duty or tax, a duty equal to the total duty and internal-revenue tax, if any, then imposed with respect to the importation of like articles not previously exported from the United States, but in no case in excess of the sum of customs drawback, if any, proved to have been allowed upon the exportation of such article from the United States plus the amount of the internal-revenue tax, if any, imposed at the time such article is entered for consumption or withdrawn from warehouse for consumption upon the importation of like articles not previously exported from the United States.

as to the allowance or nonallowance of drawback, and, in appropriate cases, as to the previous payment of internal-revenue tax without refund thereof, on any article of United States origin, the entry shall be liquidated with the assessment of duty equal to the total duty and internal-revenue tax, if any, imposed with respect to the importation of like articles not previously exported from the United States. If the imported article is of a kind which would be subject to an internal-revenue tax if of foreign origin and payment of an internal-revenue tax before exportation without refund thereof is not established, duty shall be assessed on the imported article in an amount equal to the internal-revenue tax imposed at the time of entry for consumption or withdrawal from warehouse for consumption on like articles of foreign origin, plus the amount of any drawback allowed on the exportation of the article from the United States; but if no drawback was allowed, the duty equal to internal-revenue tax shall be the total duty to be assessed. If an allowance of drawback on the exportation from the United States of the imported article is established, duty shall be assessed in an amount equal to such drawback, plus an amount equal to any internal-revenue tax which may be assessable in accordance with this paragraph; but in no case shall duty equal to drawback, or to drawback and internal-revenue tax, be assessed in an amount in excess of the ordinary customs duty and internal-revenue tax applicable to like articles of foreign origin. In any case, where payment of internal-revenue tax before exportation without refund thereof is established, no duty equal to an internal-revenue tax currently in force shall be assessed.

(b) The following articles shall be admitted free of duty, even though exported from the United States with benefit of drawback:

(1) Any article of a kind which would be admitted free of duty otherwise than under paragraph 1615 if of foreign origin;

(2) Steel boxes, casks, barrels, carboys, bags, quicksilver flasks or bottles, metal drums, and other substantial outer containers of domestic manufacture exported empty or filled with products of the United States, including shooks and staves when returned as boxes or barrels; all the foregoing when in use at the time of importation as the usual containers of merchandise not subject to an ad valorem rate of duty; and

(3) Other articles of domestic manufacture which are in use at the time of importation as the usual coverings or containers of merchandise not subject to

Manufactured tobacco subject to duty hereunder shall be retained in customs custody until internal-revenue stamps in payment of any part of the legal duties measured by a rate or amount of internal-revenue tax shall have been placed thereon." (Tariff Act of 1930, par. 1615 (f), as amended; 19 U.S.C. 1201, par 1615 (f))

an ad valorem rate of duty, and which have not been advanced in value or improved in condition while abroad by any process of manufacture or other means.³

(c) Articles manufactured or produced in the United States in a customs bonded warehouse and exported shall be subject on reimportation to a duty equal to the total duty and internal-revenue tax, if any, imposed at the time of entry for consumption or withdrawal from warehouse for consumption with respect to the importation of like articles not previously exported from the United States.

(d) Animals straying across the border or driven across the border for pasturage purposes or for feeding to improve them for the market and not returned within 8 months are excluded from free entry as domestic products returned. (Par. 1615: sec. 201, 46 Stat. 674, sec. 35, 52 Stat. 1092, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.4 *Internal-revenue marks; erasure.* Internal-revenue brands or marks on casks or other containers previously exported from the United States must be erased at the importer's expense under customs supervision before their delivery from customs custody. (Par. 1615: sec. 201, 46 Stat. 674, sec. 35, 52 Stat. 1092, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.5 *Shooks and staves; cloth boards; consular account.* (a) Shooks and staves produced in the United States and returned in the form of complete boxes or barrels in use as the usual containers of merchandise are exempt from any duties imposed by the tariff laws upon similar containers made of foreign shooks or staves, provided their identity is established under the regulations in this part.

(b) The term "shook" embraces only shooks which at the time of exportation from this country are ready to be assembled into boxes or barrels without further cutting to size; except that box shooks may be exported in double lengths and cut abroad. The number of boxes made from such shooks which may be imported into this country free of duty cannot exceed the number of complete sets of shooks exported.

(c) Boxes imported filled with any fruit specified in paragraph 408, Tariff Act of 1930, and with the sides, tops, and bottoms consisting of fruit-box shooks exported from the United States may be entered or withdrawn upon the payment of duty at one-half the rate imposed on similar boxes of entirely foreign origin.⁴

³Filling, sealing, and labeling are held to advance the value of the contents rather than that of the container.

⁴Boxes, barrels, and other articles containing oranges, lemons, limes, grapefruit, shaddocks or pomelos, 25 per centum ad valorem: *Provided*, That the thin wood, so-called, comprising the sides, tops, and bottoms of fruit boxes of the growth or manufacture of the United States exported as fruit-box shooks, may be reimported in completed form, filled with fruit, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture; but proof of the identity of

Proof as to the identity of such shooks shall be made under the regulations in this part.

(d) An exporter of shooks or staves in respect of which free entry or a reduction in duty is to be claimed when returned as boxes or barrels shall file with the collector of customs at the port of exportation, at least 6 hours before the lading of the articles on the exporting vessel, a notice of intent to export, customs Form 4481. Such shooks or staves shall be inspected and laden on board the exporting vessel under customs supervision.

(e) A certificate of exportation, customs Form 4479, describing the shooks and staves in the manner set forth in the notice of intent to export, shall be issued by the collector in duplicate after verification from the manifest of the exporting vessel and the return of the lading officer. The certificate shall show the number of bundles of shooks and staves exported, the number of shooks of each size, and the number of superficial feet of lumber contained in the shipment. The original certificate shall be forwarded by the collector to the American consul for the district to which the shooks and staves are exported and the copy shall be given to the exporter. If the shipment is to a "no consul" district, the original certificate shall be forwarded to the consignee.

(f) Whenever boxes or barrels alleged to have been manufactured from American shooks or staves are shipped to the United States from a consular district other than that into which the shooks or staves were imported from the United States, the consul for the district from which the boxes or barrels are shipped will require the consul for the district into which the shooks or staves were imported to forward the certificate or certificates, customs Form 4479, covering the exportation of the shooks or staves from the United States, or a verified extract therefrom, showing the number of shooks or staves covered by such certificate or certificates for which no consular shook certificate has been issued, together with the number of superficial feet of such shooks or staves.

(g) Accounts are kept by American consular officers of the shooks and staves for which certificates of exportation are received by them, showing the number of shooks of each size and the number of superficial feet of lumber therein received in each consular district, and the boxes and barrels made from such shooks for which consular shook certificates have been issued.

(h) A record of cloth boards of domestic manufacture exported to be wrapped with foreign textiles will be kept by American consuls similar to the record kept for shooks and staves. If such boards have been advanced in value or improved in condition while abroad, this fact will be noted on the certificates is-

such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury." (Tariff Act of 1930 par. 408; 19 U.S.C. 1001, par 408)

⁵Cloth boards of domestic manufacture are conditionally free of duty under par. 1615, Tariff Act of 1930. See footnote 1 of this part.

sued therefor, in order that free entry may be denied on importation. (Par. 408; sec. 1, 46 Stat. 630, par. 1615; sec. 201, 46 Stat. 674, sec. 35, 52 Stat. 1092, sec. 624, 46 Stat. 759; 19 U.S.C. 1001, 1201, 1624)

§ 10.6 *Certificates of foreign shipper and box maker.* (a) A foreign shipper desiring to export to the United States boxes or barrels alleged to have been made from American shooks shall execute and file in the American consulate, preferably with the invoice covering the merchandise contained in such boxes or barrels, a certificate of the foreign shipper, consular Form 130, stating that the boxes or barrels were made from American shooks or staves, and identifying the latter with the certificate covering their exportation from the United States. This foreign shipper's certificate shall be in the following form:

I, _____, of _____, do hereby certify that to the best of my knowledge and belief the boxes and (or) barrels mentioned in (the annexed invoice)* (invoice No. _____, of _____, 19__*) are made (wholly)* (except for the ends and partitions)* of shooks (or staves) of the manufacture of the United States, as stated in the accompanying certificate of _____, box maker; that the shooks (or staves) were exported from _____, per S. S. _____, on _____, 19__,* and that the said boxes (or barrels) (will be)* (have been)* filled with _____, covered by the above-mentioned invoice, and (will be)* (have been)* shipped to the port of _____ in the United States, per S. S. _____, sailing from _____, on _____, 19__.

Dated at _____ this _____ day of _____, 19__.

(Shipper)

(b) There shall be annexed to the certificate of the foreign shipper, on the same or a separate form, a certificate of the box maker, stating that the boxes or barrels were made from American shooks or staves and showing the number of boxes or barrels in the shipment, the dimensions of each, and number of shooks or staves of each size, together with the number of superficial feet of lumber used. This certificate shall be in the following form.

I, _____, of _____, do hereby certify that the boxes and (or) barrels mentioned in the annexed certificate of foreign shipper were made by me (wholly)* (except for the ends and partitions)* from shooks (or staves) of the manufacture of the United States as follows:

Number of boxes or barrels	Dimensions	Number of shooks or staves used and size thereof	Number of superficial feet used

Dated at _____, this _____ day of _____, 19__.

(Box maker)

*Cross out inapplicable words.

(c) The consul, after verification of the certificates of the shipper and box maker from the records of his office, will issue a certificate as follows:

I, _____ of the United States of America at _____ do hereby certify that the certificates of the shipper and box maker required by the customs regulations have been filed with me and that such certificates and the records of this consulate show that the boxes and (or) barrels described in (the annexed invoice)* (invoice No. _____ of 19__)* were manufactured from shooks or staves covered by a certificate of exportation issued by the collector of customs at the port of _____ on _____, 19__, and exported from the port of _____ on the S. S. _____, which sailed on _____, 19__.

In testimony whereof I have hereunto subscribed my name and affixed the seal of my office at _____, this _____ day of _____, 19__.

[SEAL]

_____ of the United States of America.

(d) If a claim is made by the importer at the time of entry for an exemption from duty on account of boxes or barrels in the importation made from American shooks or staves, the consular certificate may be accepted if produced at any time prior to the liquidation of the entry.

(e) In the case of a shipment from a "no consul" district, a sworn statement of the foreign shipper that the boxes or barrels were made from American shooks or staves, and identifying the shooks or staves used with the certificates covering their exportation from the United States, shall be accepted in lieu of the consular certificate above described, provided the importer files an affidavit on customs Form 3311, appropriately modified. (Par. 1615; sec. 201, 46 Stat. 674, sec. 35, 52 Stat. 1092, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.7 Drums, quicksilver flasks, etc.

(a) Except as provided for in § 10.2 (b), steel boxes, casks, barrels, carboys, bags, quicksilver flasks or bottles, metal drums, and other substantial outer containers of domestic manufacture shall be entered under the general regulations governing the free entry of domestic products exported and returned. If the record evidence of exportation is not produced, the collector may accept other satisfactory evidence of allowance or nonallowance of drawback. In the absence of satisfactory evidence as to the nonallowance of drawback or as to the amount thereof paid on metal drums of American manufacture not exempt from duty in accordance with § 10.3 (b), duty shall be assessed in the amount of 24 cents per drum, the fair average amount of drawback paid on such articles.

(b) Steel boxes, casks, barrels, carboys, bags, quicksilver flasks or bottles, metal drums, and other substantial outer containers of foreign manufacture, if actually exported from the United States empty and returned as usual containers of coverings of merchandise, or exported filled with products of the United States and returned empty or as the usual containers or coverings of merchandise, shall

be exempt from duty if (1) exported in accordance with the regulations contained in § 10.5 (d) and (e), except that the notice of intent shall be on customs Form 4481 and the certificate of exportation issued by the collector of customs on customs Form 4479, and (2) there are filed in connection with the entry an affidavit of the importer on customs Form 3289 and certificates of the foreign shipper and the American consul in the forms prescribed by paragraphs (c) and (d) of this section. Such articles must be permanently and indelibly marked for identification prior to exportation from the United States.

(c) The certificate to be furnished by the foreign shipper to the American consul at the place of shipment shall be in the following form:

I, _____ of _____ do hereby certify that to the best of my knowledge and belief (the steel boxes, casks, barrels, carboys, bags, quicksilver flasks or bottles, metal drums, and other substantial outer containers* mentioned in (the annexed invoice) (invoice No. _____ of _____, 19__)* are of the manufacture of _____ and were exported from the United States at the port of _____, per S. S. _____ on _____, 19__ (empty _____) (filled with _____),* and that the same are being returned to the United States (empty _____) (filled with _____).*

(Shipper)

(d) The consul, after verification of the foreign shipper's certificate from the records of his office, will issue a certificate as follows:

I, _____ of the United States of America at _____ do hereby certify that the facts set forth in the attached certificate are in accordance with the records of this consulate, and are, in my opinion, entitled to full faith and credit.

In testimony whereof I have hereunto subscribed my name and affixed the seal of my office at _____, this _____ day of _____, 19__.

[SEAL]

_____ of the United States of America.

(e) If claim for exemption from duty for foreign steel boxes, casks, barrels, carboys, bags, quicksilver flasks or bottles, metal drums, or other substantial outer containers is made at the time of entry, the certificates of the foreign shipper and American consul may be accepted if produced at any time prior to the liquidation of the entry.

(f) In the case of a shipment from a "no consul" district, a sworn statement of the foreign shipper in the form set forth in paragraph (c) of this section may be accepted without the consular certification provided for in paragraph (d) of this section. (Par. 1615; sec. 201, 46 Stat. 674, sec. 35, 52 Stat. 1092, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.8 Articles exported for repairs or alterations. (a) For the purposes of paragraph 1615 (g), Tariff Act of 1930,

as amended,* the term "repairs or alterations" shall be held to mean any restoration, change, addition, renovation, cleaning, or other treatment which does not destroy the identity of the article exported or create a new or different article.

(b) Prior to the exportation of articles to be subject to duty on the value of repairs or alterations made abroad, as provided for in paragraph 1615 (g), an affidavit and application in duplicate on customs Form 4455 shall be filed with the collector of customs a sufficient length of time before the departure of the exporting conveyance to permit the examination of the articles.

(c) The owner or exporter shall be notified on customs Form 4455 to deliver the articles to the place designated by the collector for examination. All expense in connection with the delivery of the articles, cording, sealing, and transfer to the exporting vessel or conveyance shall be borne by the exporter. Photographs or other means of identification shall be furnished appraising officers when required.

(d) Upon the receipt of the reports of the appraiser and inspector showing the examination of the articles and their lading on the exporting conveyance, the collector shall deliver to the exporter the duplicate copy of customs Form 4455.

(e) When articles other than those exported by mail or parcel post are examined and registered at one port and exported for repairs or alterations through another port, they shall be forwarded to the port of exportation under a transportation and exportation entry, as prescribed in § 10.38 (d).

(f) If at the time of return the value of the articles in their repaired or altered condition exceeds \$100, there shall be filed in connection with the entry an invoice showing separately the value of the articles in their repaired or altered condition and the cost or value of the repairs or alterations. This invoice, whether or not required to be certified by an American consul, shall have attached a declaration of the person in the foreign country who made the repairs or alterations, which declaration shall be certified in the same manner as a consular invoice. This declaration shall be in substantially the following form:

I, _____ do solemnly and truly declare that the articles herein specified are, to the best of my knowledge and belief, the identical articles received by me (us) on _____, 19__.

(Date of receipt)

*"(g) Any article exported from the United States for repairs or alterations may be returned upon the payment of a duty upon the value of the repairs or alterations at the rate or rates which would apply to the article itself in its repaired or altered condition if not within the purview of this subparagraph.

"(h) The allowance of total or partial exemption from duty under any provision of this paragraph shall be subject to such regulations as to proof of identity and compliance with the conditions of this paragraph as the Secretary of the Treasury may prescribe." (Tariff Act of 1930, par. 1615 (g), (h), as amended; 19 U.S.C. 1201, par. 1615)

*Cross out inapplicable words.

from _____, U. S. A.; that (Name of owner in the United States) they were received by me (us) for the sole purpose of being repaired or altered; that the repairs or alterations described in detail below and no other repairs or alterations have actually been made by me (us); that the cost or value of such repairs or alterations and the value of the articles after repair or alteration are correctly stated below; and that no substitution whatever has been made to replace any of the articles originally received by me (us) from the owners thereof mentioned above.

Signature)

(Capacity)

Marks and numbers	Quantity	Description of articles and of repairs or alterations	Cost or value of repairs or alterations	Total value of articles after repairs or alterations
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----

(Place and date)

I do hereby certify that this declaration was produced to me by the signer and that I am satisfied that the person making the above declaration is the person he represents himself to be.

Witness my hand and seal of office the day and year aforesaid.

Consul of the United States of America.

(g) There shall also be filed in connection with the entry the certificate of registration, customs Form 4455, and a declaration made by the consignee, owner, or an agent having knowledge of the facts that the articles entered are the identical articles covered by the certificate of registration and that the cost or value of the repairs or alterations is correctly stated in the entry. In cases where an article exported and repaired or altered abroad is imported by a person who is not a regular importer and the exportation was not made in accordance with this section, the collector, if satisfied as to the bona fides of the transaction and that the exporter was ignorant of the regulation requirements, may waive the production of the certificate of registration, customs Form 4455, and compliance with so much of these regulations as relates to the exportation under such certificate.

(h) When the value of the returned articles in their repaired or altered condition is less than \$100, a bill or statement showing separately the value of the articles in their repaired or altered condition and the cost or value of the repairs or alterations may be accepted in lieu of a certified consular invoice, and the certificate of the person in the foreign country who made the repairs or alterations need not be filed.

(i) Collectors shall require at the time of entry a deposit of estimated duties based upon the value of the repairs or alterations and shall order all packages containing such articles to the appraiser's stores for identification of the arti-

cles and appraisement of the values of the articles and of the repairs or alterations. (Par. 1615; sec. 201, 46 Stat. 674, sec. 35, 52 Stat. 1092, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.9 *Books bound abroad.* The provisions of § 10.8 with respect to articles exported for repairs or alterations shall be applicable in the case of books of domestic manufacture which have been advanced in value or improved in condition abroad and returned to the United States.⁷ (Par. 1410; sec. 1, 624, 46 Stat. 656, 759; 19 U.S.C. 1001, 1624)

§ 10.10 *News-reel films.* Where free entry is claimed for news-reel films under the provisions of paragraph 1726, Tariff Act of 1930,⁸ there shall be furnished in connection with the entry a statement of the cameraman, shipper, or other person having knowledge of the facts, identifying the films with the invoice and stating that the basic films are to the best of his knowledge and belief the manufacture of the United States and that they have been exposed abroad and are shipped for use as news reel. There shall also be required in connection with the entry an affidavit of the importer to the effect that he believes the films entered by him are the ones covered by the statement above referred to and that they are for use as news reel. The invoice shall state the footage and title of each subject. (Par. 1726; sec. 201, 46 Stat. 679, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

HOUSEHOLD EFFECTS

§ 10.11 *Declaration.* (a) When household effects⁹ are claimed to be free of duty under paragraph 1632, Tariff Act of 1930,¹⁰ a declaration of the owner on customs Form 3297 in the case of a returning resident of the United States, or customs Form 3299 in any other case,

*** * * exported books of domestic manufacture, when returned to the United States after having been advanced in value or improved in condition by any process of manufacture or other means, shall, under rules and regulations prescribed by the Secretary of the Treasury, be dutiable only on the cost of materials added and labor performed in a foreign country; * * * (Tariff Act of 1930, par. 1410; 19 U.S.C. 1001, par. 1410)

*** * * undeveloped negative moving-picture film of American manufacture exposed abroad for silent sound news reel; * * * (Tariff Act of 1930, par. 1726 (free list); 19 U.S.C. 1201, par. 1726)

⁹The free entry of household effects under par. 1632 is limited to such as are similar to books, libraries, furniture, carpets, paintings, tableware, and other usual household furnishings. Automobiles, horses, carriages, sleighs, boats, and similar articles, and wines, provisions, and other consumable supplies do not constitute similar household effects within the meaning of par. 1632. Articles such as office safes and offices furniture used abroad in business pursuits are not entitled to free entry as household effects.

¹⁰"Books, libraries; usual and reasonable furniture, and similar household effects of persons or families from foreign countries if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale." (Tariff Act of 1930, par. 1632 (free list); 19 U.S.C. 1201, par. 1632)

shall be required in connection with the entry.

(b) If it is impracticable to produce such declaration at the time of entry, the consignee may make declaration on customs Form 3303 and give a bond on customs Form 7551 or 7553 for the production of the owner's declaration within 6 months. (Par. 1632; sec. 201, 46 Stat. 675, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.12 *Use abroad.* (a) In order to obtain free entry for household effects under the provisions of paragraph 1632, Tariff Act of 1930, the required use of the effects abroad for 1 year must be proven to the satisfaction of the collector,¹¹ who may, in his discretion, require evidence other than the declaration of the applicant.

(b) Household effects used abroad not less than 1 year by a family of which the importer was a resident member for not less than 1 year during such period of use may be passed free of duty, whether or not the importer owned the effects at the time of such use.

(c) The free entry of household effects under paragraph 1632 shall be allowed to residents of the United States as well as to nonresidents. (Par. 1632; sec. 201, 46 Stat. 675, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

IMMIGRANTS' TEAMS

§ 10.13 *Immigrants' teams; free entry.* (a) An immigrant claiming free entry of a team or vehicle¹² under paragraph 1607, Tariff Act of 1930,¹³ shall file in connection with the entry a declaration on customs Form 3299, made before a United States consular officer or before the collector of customs, stating the number and kind of animals, wagons, and other articles used by him for the purpose of emigration and that they are actually owned by him and have been in actual use by him abroad and are not intended for sale.

¹¹The year of use need not immediately precede the time of importation nor need it be continuous.

As a general rule, household effects arriving more than 10 years after the last arrival of the importer in the United States from the country in which the effects were used should not be admitted free under par. 1632. If, however, the collector is satisfied from the importer's explanation that the effects were unavoidably detained beyond the 10-year period he may admit them to free entry upon the filing of a declaration on customs Form 3297 in the case of a returning resident of the United States or customs Form 3299 in any other case. In no case shall free entry be allowed under par. 1632 when a period of 25 years or more has elapsed since the last arrival of the importer in the United States from the country in which the effects were used. (T.D.s 38668, 40174, 41985)

¹²Only such vehicles as are drawn by animals are entitled to free entry under par. 1607, Tariff Act of 1930. Automobiles are excluded from the privilege. (T.D. 31706)

¹³*** * * teams of animals, including their harness and tackle, and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigra-

(b) Formal entry shall be required for such teams, vehicles, and effects valued at more than \$100.

(c) Horses and vehicles owned by immigrants and used by them for the transportation of themselves and their baggage to a railway station, then shipped to the United States and again used by such immigrants to reach their destination, are entitled to entry free of duty. (Par. 1607: sec. 201, 46 Stat. 673; 19 U.S.C. 1201)

EFFECTS OF CITIZENS DYING ABROAD—
TOOLS OF TRADE

§ 10.14 *Effects of citizens dying abroad; procedure.* (a) Articles claimed to be free of duty under paragraph 1739, Tariff Act of 1930,¹⁴ as the effects of citizens of the United States dying abroad¹⁵ shall be entered in accordance with the provisions of § 8.50.

(b) The collector shall require in connection with the entry an affidavit of a person having knowledge of the facts or otherwise satisfy himself as to the citizenship of the deceased owner of the effects at the time of his death. (Par. 1739; sec. 201, 46 Stat. 680, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.15 *Tools of trade.* (a) The owner of professional books, implements, instruments, and tools of trade, occupation, or employment claimed to be free of duty under paragraph 1747, Tariff Act of 1930,¹⁶ shall execute and file in connection with the entry thereof a declaration on customs Form 3299.¹⁷

(b) Such articles, when claimed to be free of duty under paragraph 1798, Tariff Act of 1930, as amended,¹⁸ if accompany-

tion, under such regulations as the Secretary of the Treasury may prescribe; * * * (Tariff Act of 1930, par. 1607 (free list); 19 U.S.C. 1201, par. 1607)

¹⁴ "Personal effects, not merchandise, of citizens of the United States dying in foreign countries. (Tariff Act of 1930, par. 1739 (free list); 19 U.S.C. 1201, par. 1739)

¹⁵ The term "personal effects," as used in par. 1739, Tariff Act of 1930, embraces all articles of personality not merchandise, and includes household effects. (T.D. 22622) Free entry is allowed under this paragraph only if the title to the effects is in the estate of the deceased citizen at the time of importation. (T.D. 45917 (2))

¹⁶ "Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; * * * (Tariff Act of 1930, 1747 (free list); 19 U.S.C. 1201, par. 1747)

¹⁷ The privilege of free entry granted by par. 1747, Tariff Act of 1930, applies whether the articles accompany the emigrant or are imported subsequent to his arrival, provided they were owned and used by him and in his possession abroad.

¹⁸ * * * in the case of individuals returning from abroad, all professional books, implements, instruments, and tools of trade, occupation, or employment, taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity

ing the importer upon his arrival in the United States, may be passed on the baggage declaration if the collector is satisfied that the articles were taken abroad by the passenger.¹⁹ If they do not accompany a passenger, there shall be filed in connection with the entry a declaration of the owner on customs Form 3297 in the case of a returning resident of the United States, and on customs Form 3299 in any other case. (Par. 1747: sec. 201, 46 Stat. 680, sec. 624, 46 Stat. 759, par. 1798: sec. 201, 46 Stat. 683, sec. 36, 52 Stat. 1093; 19 U.S.C. 1201, 1624)

PASSENGERS' BAGGAGE²⁰

§ 10.16 *Status of passengers.* (a) Persons arriving from foreign countries shall be divided into two classes for customs purposes: (1) residents of the United States returning from abroad, and (2) all other persons, hereinafter referred to as nonresidents.

(b) Citizens of the United States, or persons who have formerly resided in the United States, shall be deemed to be residents thereof returning from abroad within the meaning of paragraph 1798, Tariff Act of 1930, as amended, in the absence of satisfactory evidence that they have established a home elsewhere. The residence of a wife shall be deemed to be that of her husband unless satisfactory evidence is presented that the wife has established a separate residence elsewhere. The residence of a minor child shall be presumed to be that of his parents.

(c) Any person arriving in the United States who is not a resident of the United States or who, though a resident of the United States, is not returning from abroad shall be treated for the purposes of these regulations as a nonresident and shall be entitled to the exemptions from duty provided for in the first clause of paragraph 1798, Tariff Act of 1930, as amended, subject to the first proviso to such paragraph,²¹ but shall not be entitled to the \$100 exemption provided for in the third proviso to such paragraph.²² (Par. 1798: sec. 201, 46 Stat. 683, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury: * * * (Tariff Act of 1930, par. 1798 (free list), as amended; 19 U.S.C. 1201, par. 1798)

¹⁹ The articles need not actually accompany the traveler upon his departure from the United States, but if they did not it must be clearly established that the shipment of the articles was in connection with his departure from this country.

²⁰ "The Secretary of the Treasury is authorized to prescribe rules and regulations for the declaration and entry of—

"(6) Articles carried on the person or contained in the baggage of a person arriving in the United States." * * * (Tariff Act of 1930, sec. 498 (a); 19 U.S.C. 1498 (a))

²¹ "Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are

§ 10.17 *Returning residents; exemptions; articles not accompanying resident or shipped in bond to another port; certified copy of declaration.* (a) When articles which are claimed to be free of duty under the second proviso to paragraph 1798²³ as personal or household

intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale: *Provided*, That all jewelry and similar articles of personal adornment having a value of \$300 or more, brought in by a nonresident of the United States, shall, if sold within three years after the date of the arrival of such person in the United States, be liable to duty at the rate or rates in force at the time of such sale, to be paid by such person: * * * (Tariff Act of 1930, par. 1798 (free list), as amended; 19 U.S.C. 1201, par. 1798)

²² * * * up to but not exceeding \$100 in value of articles (including distilled spirits, wines and malt liquors aggregating not more than one wine gallon and including not more than one hundred cigars) acquired abroad by such residents of the United States as an incident of the foreign journey for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be free of duty: *Provided further*, That (a) in the case of articles acquired in any country other than a contiguous country which maintains a free zone or free port, the exemption authorized by the preceding proviso shall apply only to articles so acquired by a returning resident who has remained beyond the territorial limits of the United States for a period of not less than forty-eight hours and (b) in the case of articles acquired in a contiguous country which maintains a free zone or free port, the Secretary of the Treasury shall by special regulation or instruction, the application of which may be restricted to one or more individual ports of entry, provide that the exemption authorized by the preceding proviso shall be applied only to articles acquired abroad by a returning resident who has remained beyond the territorial limits of the United States for not less than such period (which period shall not exceed twenty-four hours) as the Secretary may deem necessary in the public interest or to facilitate enforcement at the specified port or ports of the requirement that the exemption shall apply only to articles acquired as an incident of the foreign journey: *Provided further*, That the exemption authorized by the second preceding proviso shall apply only to articles declared in accordance with regulations to be prescribed by the Secretary of the Treasury by a returning resident who has not taken advantage of the said exemption within the thirty-day period immediately preceding his return to the United States: *Provided Further*, That no such special regulation or instruction shall take effect until the lapse of ninety days after the date of such special regulation or instruction: *And provided further*, That all articles exempted by this paragraph from the payment of duty shall also be exempt from the payment of any internal-revenue taxes." (Tariff Act of 1930, par. 1798 (free list), as amended; 19 U.S.C. 1201, par. 1798)

Articles are bought on commission within the meaning of the statute if the traveler purchases them for the account of another person, even though he receives no compensation for so doing, but articles purchased for use as gifts and imported by or for the account of the donor are considered to be for the personal use of the donor.

²³ * * * That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects * * * taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their

effects taken abroad by a returning resident of the United States do not accompany the passenger upon his return, there shall be filed in connection with the entry of such articles a declaration on customs Form 3297. If an article taken abroad has been advanced in value or improved in condition while abroad by reason of repairs or cleaning further than that necessarily incident to wear or use while abroad, or by reason of alterations or additions beyond those necessary to restore it to its original condition but which do not change the identity of the article, the cost or value of such repairs, cleaning, alterations, or additions is subject to duty. Articles taken abroad and there changed in such a manner that they become new or different articles are dutiable, when returned to the United States, at their full value. In either such case, the \$100 exemption may be applied to the dutiable cost or value.

(b) The \$100 exemption shall not be granted a resident of the United States who has taken advantage of such exemption within the 30-day period immediately preceding his return to the United States. The date of the passenger's latest arrival in connection with which such an exemption was allowed shall be deemed the date he took advantage of the exemption, notwithstanding that the articles admitted under the exemption may have arrived previous to or after the passenger's arrival. A passenger who has received a total exemption of less than \$100 upon his return from one journey is not entitled to apply the remainder of that amount to articles acquired abroad on any subsequent journey. Articles acquired on one journey and left in a foreign country are not subject to an exemption accruing upon a passenger's return from a subsequent journey.

(c) The exemption shall not be allowed in any case unless the articles claimed to be exempt (1) were purchased or otherwise acquired merely as an incident of the foreign journey from which the passenger is returning, (2) are for his personal or household use, and (3) were not bought on commission or intended for sale.

(d) In the case of articles acquired elsewhere than in Mexico, no exemption shall be allowed unless the returning resident has remained beyond the territorial limits of the United States for a period of not less than 48 hours. With respect to articles acquired in Mexico, the exemption may be allowed without regard to the length of time the returning resident has remained beyond the territorial limits of the United States, unless the resident returns through a port with respect to which there is in effect a special regulation or instruction requiring that the returning resident, in order to obtain the benefit of the exemption on such articles, shall have remained beyond the territorial limits of the

value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury: * * * (Tariff Act of 1930, par. 1798 (free list), as amended; 19 U.S.C. 1201, par. 1798)

United States for such period, not to exceed 24 hours, as shall be specified in the special regulation or instruction.²⁴

(e) When no exemption or only a partial exemption has been granted at the border port or seaport or by a customs officer in foreign territory, the exemption of the remainder of the amount allowable may be applied at the port of clearance to articles acquired abroad during the same trip but not accompanying the passenger on return or to articles acquired abroad during the same trip, whether or not accompanying the passenger, which are shipped in bond to another port, provided such articles in either case are listed on a written declaration presented to the customs officer at the time of the passenger's return to the United States. All articles acquired abroad during the trip shall be listed on the declaration made to the United States customs officer at the time the returning resident enters the United States, or to the United States customs officers in a foreign country just before such return to the United States, if any application of the \$100 exemption is to be claimed with respect to such articles.

(f) A resident who enters the United States merely as an incident to foreign travel and then continues such foreign travel before finally returning to the United States from the continuous trip may claim the \$100 exemption for articles even though they were acquired on the foreign journey prior to the time that such person thus incidentally entered the United States, if they are declared at the time of such person's final return to the United States from such foreign journey. The articles imported at the port of incidental entry may be retained in customs custody, shipped in bond to another port, or exported from the United States in order that the resident may claim exemption therefor after he declares them upon his final return

²⁴ * * * That (a) in the case of articles acquired in any country other than a contiguous country which maintains a free zone or free port, the exemption authorized by the preceding proviso shall apply only to articles so acquired by a returning resident who has remained beyond the territorial limits of the United States for a period of not less than forty-eight hours and (b) in the case of articles acquired in a contiguous country which maintains a free zone or free port, the Secretary of the Treasury shall by special regulation or instruction, the application of which may be restricted to one or more individual ports of entry, provide that the exemption authorized by the preceding proviso shall be applied only to articles acquired abroad by a returning resident who has remained beyond the territorial limits of the United States for not less than such period (which period shall not exceed twenty-four hours) as the Secretary may deem necessary in the public interest or to facilitate enforcement at the specified port or ports of the requirement that the exemption shall apply only to articles acquired as an incident of the foreign journey: * * * (Tariff Act of 1930, par. 1798 (free list), as amended; 19 U.S.C. 1201, par. 1798)

The 24-hour limitation is now applicable only at ports in customs collection district No. 25, which includes all ports of entry in Southern California below Los Angeles. (T.D. 49925)

to the United States from the trip in question.

(g) Collectors of customs shall limit the application of the \$100 exemption to articles actually before them for examination. In the absence of a certified copy of a baggage declaration as provided for in this section or in § 10.20 (c) (4), the exemption shall not be allowed for articles not accompanying the passenger or shipped in bond to destination unless it is otherwise shown to the satisfaction of the collector that the passenger presented a written declaration covering such articles at the time of his return to the United States.

(h) Each member of a family is entitled to the \$100 exemption for articles acquired abroad of the character described in the third proviso to paragraph 1798, Tariff Act of 1930, as amended, subject to the conditions prescribed therein. Articles belonging to one passenger cannot be included in the exemption of another, except that when members of a family residing in one household travel together on their return to the United States, the exemptions to which the several members of the family are entitled may be grouped and allowed without regard to which member is the owner: *Provided*, That the grouped exemption shall not include that of any person who is not entitled to such an exemption nor be allowed for the property of any such person.

(i) When the declaration of a returning resident covers articles not accompanying the passenger or articles shipped in bond to another port which may be the subject of a claim for free entry under the \$100 exemption, it shall be made in duplicate and one copy, certified by the customs officer and showing in ink or indelible pencil over his name and title the amount of the exemption allowed by him on the articles accompanying the passenger, shall be returned to the declarant. Only one copy of a baggage declaration shall be so certified and returned to the passenger by the customs officer receiving the original declaration even though the copy is expected to cover more than one shipment. The certified copy may be used as an entry for clearing articles listed thereon which are not subject to duty and which do not accompany the passenger or which are shipped in bond to another port for clearance through customs. No allowance shall be made under the \$100 exemption for goods not cleared upon the arrival of the passenger unless the certified copy is surrendered or another certified copy is received by the port of clearance from the port at which the first certified copy has been filed. If necessary to establish a claim made for allowance under the \$100 exemption, the collector at the port where a shipment arrives shall inform the collector of customs at the port where the first certified copy has been filed as to the amount of the exemption claimed on the articles before him and request that a second certified copy of the baggage declaration be forwarded to him.

(j) In the case of residents returning to the United States through border ports, a card on customs Form 3349 shall

be given the declarant when he returns to the United States for each shipment of articles to follow him to the United States which may be passed under the \$100 exemption. Customs Form 3349 shall not be given to the declarant when it will serve no good purpose, as when the articles have already been shipped. The customs officer receiving the baggage declaration at the port of arrival shall see that the declarant completes the information on each card and is instructed to mail a card to each shipper to be returned in the parcel if the articles are sent by mail, or attached to the invoice or bill of lading, if shipment is made by freight or express.

(k) If in the case of a resident returning through a border port more than one claim may subsequently be made under the \$100 exemption for articles properly declared by him, as when one shipment of articles is to follow and another is being forwarded in bond or has been previously imported and is to be cleared at another port, the certified copy of the baggage declaration shall be retained temporarily at the port where the resident files his original baggage declaration or enters the United States after making a declaration before a customs officer in foreign territory. The collector may, however, send such certified copy of the baggage declaration immediately to the collector of customs at the port where claim will be made first for further allowance under the \$100 exemption, after noting the name of such port on the original baggage declaration. (Par. 1798: sec. 201, 46 Stat. 683, sec. 337, 49 Stat. 1959, sec. 36, 52 Stat. 1093, sec. 498, 46 Stat. 728; 19 U.S.C. 1201, 1498)

§ 10.18 *Tobacco products, alcoholic beverages, foodstuffs, and tea.* (a) Fifty cigars, or 300 cigarettes, or 3 pounds of manufactured tobacco, and not exceeding 1 quart of alcoholic beverages, when brought in by an adult nonresident passenger, if not for sale or other commercial use, may be passed free of duty and internal-revenue tax.

(b) Cigarettes, manufactured tobacco, not more than 100 cigars, and not exceeding an aggregate of 1 wine gallon of distilled spirits, wines, and malt liquors may be included within the \$100 exemption accorded each returning resident. No internal-revenue tax is payable on any articles accorded free entry under the \$100 exemption. Foodstuffs may be included in the \$100 exemption.

(c) The 1 quart of alcoholic beverages which may be imported by an adult nonresident without payment of duty or tax, or the 1 wine gallon of alcoholic beverages which may be imported by a resident without payment of duty or tax if included within the \$100 exemption, may consist of lesser quantities of more than one kind of beverage. In the case of adult nonresident passengers bringing in more than one kind of tobacco products, the exemption from internal-revenue tax and duty allowed such nonresidents may be applied proportionately; for example, to 25 cigars and 150 cigarettes, or to 25 cigars, 50 cigarettes, and 1 pound of manufactured tobacco.

(d) Internal-revenue stamps shall be affixed to taxable tobacco products im-

ported in baggage. These stamps shall be stamped by the customs officer across the face thereof with the legend "United States Customs; imported in passenger's baggage." No customs inspection stamps are required.

(e) One or more packages of tea, for personal use only, in packages not exceeding 5 pounds in weight, when imported in passengers' baggage, may be delivered without examination for purity under the Act of March 2, 1897, as amended, and without payment of the tea examination fee prescribed by 21 U.S.C. 46a. (See § 12.33) (Secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1498, 1624)

§ 10.19 *Sealskin garments.* Sealskin garments brought in by persons arriving in the United States shall not be presumed to have been taken in prohibited waters²⁵ and shall be admitted if the collector is satisfied that they were taken from the United States, are being brought in for temporary use only, or were purchased abroad from reputable merchants whose names and addresses shall be shown on the baggage declaration in order that the origin of the skins may be traced if advisable. (Secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1498, 1624)

§ 10.20 *Declaration and entry—(a) Passengers from noncontiguous countries.* (1) Each returning resident arriving from a noncontiguous country directly by sea, unless a cruise or steerage passenger, shall declare in writing on customs Form 6063²⁶ the description and cost or value of all articles acquired abroad which are contained in his baggage or worn or carried on his person, together with the description and cost or value of any work done abroad on effects or articles in his baggage which were taken from the United States and which have been altered or in any way advanced in value or improved in condition while abroad, and the description and cost or value of any repairing or cleaning abroad of articles taken from the United States further than that necessarily incidental to wear and use while abroad. Articles acquired abroad which do not accompany him shall be declared if free entry therefor under the \$100 exemption is to be claimed. (See § 10.17.) Wearing apparel and personal and household effects taken from the United States by a resident and brought back with him shall also be included in his declaration but need not be itemized. Vehicles taken from the United States for noncommercial use shall likewise be included. When a returning resident

²⁵ Fur-seal garments made from the skins of seals taken in the open waters of the North Pacific Ocean are prohibited importation by the act of August 24, 1912. (Sec. 4, 37 Stat. 500; 16 U.S.C. 635)

²⁶ Forms for the declaration and entry of baggage, customs Form 6063, will be furnished by collectors to steamship companies for use on steamships coming directly to the United States carrying first and second class and cabin and tourist passengers. Copies of United States Customs Information for Passengers from Overseas, customs Form 6061, also will be furnished for distribution on steamers.

has no articles except personal and household effects taken from the United States, a declaration to that effect shall be required on customs Form 6063.

(2) Each nonresident, unless a cruise or steerage passenger, shall list and declare in writing on customs Form 6063 all articles contained in his baggage or worn or carried on his person except wearing apparel, articles of personal adornment, toilet articles, and similar personal effects which were actually owned by him and in his possession prior to his departure from a foreign country, are necessary and appropriate for his wear and use, and are intended for such wear and use and are not intended for other persons or for sale.

(3) Passengers shall prepare and sign their declarations on board steamships at least 1 day before arrival and hand them to the purser for delivery to the proper customs officer on arrival in port.

(b) *Cruise and steerage passengers.* Nonresident cruise and steerage passengers who have only usual personal and household effects not intended for other persons or for sale, and residents of the United States returning as cruise or steerage passengers who have only articles taken from the United States which are not subject to duty by reason of alterations or repairs abroad, may make oral declarations. Written declarations shall be required for all other articles. Customs Form 6063 may be used if a written declaration is required.²⁷ Each cruise or steerage passenger who has articles for which a written declaration is required shall prepare and sign his declaration in advance of arrival and retain it for presentation to the proper customs officer on the pier.

(c) *Persons arriving from or through contiguous countries.* (1) A declaration, either oral or written, shall be made by each person arriving from or through a contiguous country for all articles contained in his baggage or worn or carried on his person including wearing apparel, personal and household effects, and other articles taken from the United States, stating whether or not any of such articles has been altered or improved in condition while abroad, or has been subjected to any repairing or cleaning abroad. The declaration may be made to a customs officer at the port of first arrival in the United States or on a train or vessel en route to the United States on which such service is provided; or, when the baggage contains no dutiable articles in excess of any exemption which may be allowed, the declaration may be made to a United States customs officer stationed in foreign territory for that purpose. When a written declaration is required, it shall be made on customs Form 6059.²⁸

²⁷ Blank copies of customs Form 6063 will be furnished by collectors to steamship companies for distribution among cruise and steerage passengers.

²⁸ Forms for the declaration and entry of baggage, customs Form 6059, will be furnished by collectors to steamship companies for use on vessels carrying passengers, destined for the United States, arriving at Canadian ports. Copies of Customs Hints for

(2) The declaration shall be in writing when the value of articles acquired abroad by a returning resident, the value of any articles taken from the United States which are subject to duty by reason of alterations or additions beyond those necessary to restore them to the condition in which they left the United States, or the cost or value of any repairing or cleaning done abroad to articles taken from the United States further than that necessary to wear and use abroad, or the aggregate of such items, exceeds \$25, or any allowance of the \$100 exemption is to be claimed with respect to articles shipped in bond to another port or which do not accompany him, or when duty or internal-revenue tax is collectible on any of the articles.

(3) A written declaration shall be required for all articles brought in by a nonresident which, in the opinion of the inspector, are not usual personal effects entitled to free entry under paragraph 1798, or when, in the judgment of the inspector or other customs officer, the revenue would be better protected thereby.

(4) When the baggage of a returning resident required to execute a written declaration (see subparagraph (2) above) is examined and passed in foreign territory, the declaration shall be in duplicate and a certified copy thereof, showing the action taken by the customs officer making the examination, shall be returned to the declarant for surrender to the customs officer on the train or vessel on which the declarant arrives in the United States, or to the customs officer at the port of arrival, in order that such customs officer may determine what exemption, if any, already has been allowed. When the declarant, subsequent to the examination and passing of his baggage in foreign territory, acquires additional articles before arriving in the United States, a supplemental declaration thereof shall be made to the customs officer to whom the certified copy of the original declaration is surrendered.

(5) When the original or supplemental declaration of a returning resident whose baggage or any part thereof has been examined and passed in foreign territory covers articles which do not accompany the declarant or which are shipped in bond to another port, the customs officer who takes up the certified copy of the original declaration shall note thereon the articles covered by the supplemental declaration, if any, and the action taken by him with respect to the articles examined and passed by him, and if there is only one other shipment which may be the subject of a claim under the \$100 exemption shall return the certified copy to the declarant for use in clearing the articles which do not accompany the declarant or which are shipped in bond to another port. If more than one claim may subsequently be made under the \$100 exemption, the certified copy of the baggage declaration shall be retained temporarily at the port of arrival or sent

to the collector of customs at another port in conformity with § 10.17 (k).

(d) *Acknowledgement.* All declarations shall be made to a customs officer and, if in writing, shall be acknowledged before such officer.

(e) *Merchandise.* Articles not of a personal nature, or which are intended for sale or were bought on commission for others, may be included in the baggage declaration of a resident or nonresident under certain conditions. (See § 10.21 (e).) If not so included, regular entry shall be required.

(f) *Family declarations.* The senior member of a group of passengers who are members of the same family may declare for the entire family, provided all have the same residence status. Resident servants accompanying a family group shall file individual declarations and the \$100 exemptions shall be treated separately.

(g) *Value.* Passengers shall state in their declarations, in the currency of the purchaser or the equivalent in United States currency, the prices actually paid for all articles purchased abroad and a fair value for all articles obtained broad otherwise than by purchase, including articles received as gifts. Due allowance shall be made by appraising officers whenever the purchase price or value declared is higher than the correct dutiable value. Allowance shall also be made for depreciation due to wear and use.

(h) *Amendment of declaration.* (1) If, before examination of the passenger's baggage has begun, the fact that any article has not been declared is brought to the attention of the examining officer, the passenger shall be permitted to add such article to his declaration.

(2) If, after examination of the baggage has begun, but before any undeclared article is found, the passenger brings to the attention of the examining officer such undeclared article, he shall be permitted to add such article to his declaration provided the examining officer is satisfied there was no fraudulent intent.

(3) Under no circumstances shall a passenger be permitted to add to his declaration any undeclared article after such article has been discovered by the examining officer.

(i) *Regular entry.* Articles not otherwise exempt from entry on the basis of a written declaration thereof made by a passenger at the time of his return to the United States or in foreign territory, and not passed under a baggage declaration or certified copy as provided for by § 10.17 of these regulations, shall be entered in the same manner as a regular importation.³⁰

(j) *Clearance of baggage containing household and personal effects.* Baggage which does not accompany a passenger or is forwarded in bond, containing only

³⁰ In making entry for articles not included in a baggage declaration, the value of personal and household effects taken abroad by a resident and returned by him without having been improved in condition or advanced in value and not intended for sale, need not be considered in determining whether informal or formal entry is required.

household and personal effects taken abroad by a resident and returned by him without having been improved in condition or advanced in value while abroad, may be released without entry on the resident's oral declaration, supported by an affidavit on customs Form 3297.

(k) *Nonresidents.* When articles claimed to be free of duty as the personal effects of a nonresident under the first clause of paragraph 1798 do not accompany the passenger, there shall be filed in connection with the entry of such articles a declaration on customs Form 3299. (Sec. 498, 46 Stat. 728; 19 U.S.C. 1498)

§ 10.21 *Examination procedure; collection of duties and taxes.* (a) Customs officers shall not open baggage or other containers for the purpose of examination.³⁰ Any such baggage or other container which is not opened by the owner or his agent for examination and any vehicle with a locked compartment which the person in charge refuses to open shall be treated as unclaimed.

(b) The inspector at the place of arrival may examine and pass, without calling an examiner, articles acquired abroad by a resident of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, including dutiable alterations, additions, and repairs made to articles taken abroad by such resident, valued at \$100 or less for each passenger regardless of the number of passengers included under one declaration, and, in addition, the inspector may grant an allowance for use and wear not to exceed \$25 for any one passenger.

(c) The inspector at the place of arrival may also examine and pass, without calling an examiner and without limitation as to value, personal effects of nonresidents arriving in the United States, personal and household effects taken abroad and brought back by returning residents of the United States, and tools of trade taken abroad and brought back by individuals returning to the United States, all the foregoing which are free of duty under paragraph 1798, Tariff Act of 1930; household effects within the purview of paragraph 1632, Tariff Act of 1930; tools of trade of persons emigrating to the United States within the purview of paragraph 1747, Tariff Act of 1930; personal effects, not merchandise, of citizens of the United States dying in foreign countries; and automobiles and other vehicles taken abroad for noncommercial use: *Provided*, That any such vehicle is not subject to formal entry and that the cost or value

³⁰ "All merchandise and baggage imported or brought in from any contiguous country, except as otherwise provided by law or by regulations of the Secretary of the Treasury, shall be unladen in the presence of and be inspected by a customs officer at the first port of entry at which the same shall arrive; and such officer may require the owner, or his agent, or other person having charge or possession of any trunk, traveling bag, sack, valise, or other container, or of any closed vehicle, to open the same for inspection, or to furnish a key or other means for opening the same." (Tariff Act of 1930, sec. 461; 19 U.S.C. 1461)

of any dutiable alterations, additions, or repairs thereto can be included in the exemption allowed the person bringing the vehicle to the United States.

(d) If the total value of articles acquired abroad by a returning resident of the United States exceeds \$100 after an allowance for use and wear, or if the inspector is in doubt as to the proper classification of any article, an examiner shall be called. However, collectors in border districts may authorize inspectors to examine and pass articles in the baggage of passengers without limitation as to value when satisfied that these duties can be performed properly by such officers.

(e) Articles not of a personal nature, or which are intended for sale or were bought on commissions for others, valued at not over \$500 may be examined and appraised on the baggage declaration at the place of arrival if accompanied by a certified invoice when the value exceeds \$100 and the merchandise is of a class requiring a certified invoice. If not accompanied by a certified invoice, when required, and the value exceeds \$100, regular entry at the customhouse and appraisal shall be required. If the value of such merchandise exceeds \$500, regular entry and appraisal shall be made in every case.

(f) Whenever the customs officer deems it advisable, or at the request of the passenger, any or all of a passenger's baggage may be sent to the appraiser's store for examination or reexamination, in which case a receipt for such baggage shall be given on customs Form 6051.

(g) Passengers dissatisfied with the assessment of duty on their baggage may demand a reexamination provided the articles have not been removed from customs custody.

(h) In case reappraisal by the United States Customs Court is desired, the passenger shall make application therefor to the collector of customs in writing within 30 days after the original appraisalment.

(i) The remission of duty authorized in section 321, Tariff Act of 1930, as amended,²¹ shall not be applied to importations subject to an internal-revenue tax, and on such importations both duty and tax shall be collected. The word "duty" as used in this statute shall not be deemed to include internal-revenue tax and the remission of duty under the foregoing authority shall not be construed as an exemption within the meaning of the third, fourth, and fifth provisions to paragraph 1798 of the tariff act, as amended.

²¹ "Collectors of customs are hereby authorized, under such regulations as the Secretary of the Treasury may prescribe, * * * to admit articles free of duty when the expense and inconvenience of collecting the duty accruing thereon would be disproportionate to the amount of such duty, but the aggregate value of articles imported by one person on one day and exempted from the payment of duty under the authority of this section shall not exceed \$5 in the case of articles accompanying, and for the personal or household use of, persons arriving in the United States, or \$1 in any other case." (Tariff Act of 1930, sec. 321, as amended; 19 U.S.C. 1321)

(j) When duties are collected on articles in passengers' baggage and the declaration is on customs Form 6063, the coupon receipt attached to the form shall be given to the passenger. When the declaration is on customs Form 6059, a receipt on customs Form 5103 shall be issued.

(k) Alcoholic beverages found in passengers' baggage shall be released without the placing of strip stamps on the bottles, provided it appears from the baggage declaration or otherwise that the liquors are for personal use and not for sale or other commercial purposes. The internal-revenue tax, however, shall be collected on all wines and liquors in excess of the quantity entitled to exemption as specified in § 10.18. (Secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1498, 1624)

§ 10.22 *Crews' effects.* (a) An officer or seaman leaving a vessel arriving from a foreign port shall be considered a returning resident of the United States for the purpose of paragraph 1798, Tariff Act of 1930, as amended, and §§ 10.17 to 10.21 of these regulations, provided he is a resident and (1) leaves the vessel without intention of reshipping on a vessel touching at foreign ports, or (2) remains on or transships to a vessel which is to proceed to another port of the United States in a movement in which entry of the vessel will not be required. All articles on board in the possession of or owned by an officer or seaman so returning to the United States shall be described and declared on customs Form 6063 (customs Form 6059 shall be used in the case of arrivals from contiguous countries, when written declaration is required) at the port where he leaves the vessel or, if he remains on a vessel which is to proceed on a movement described in subparagraph (2) of this paragraph, the declaration shall be made at the port where such movement begins. Any duties and taxes found due shall be collected as in the case of arriving passengers.

(b) Articles belonging to an officer or seaman who is not returning to the United States may be landed for consumption upon the filing of the proper entry and payment of duties and taxes, if any are due. If the total value of the articles does not exceed \$100, entry may be made on customs Form 5119, in which case appraisalment and the assessment and collection of duties and taxes may be made by a customs officer on the wharf. If the value of the articles exceeds \$100, a formal entry shall be required. Except as provided for in paragraph (a) of this section, articles in the possession of or owned by officers or members of the crew and of a character for which entry must be made when they are brought into the United States, shall be entered only at the port where the articles are to be landed. Articles belonging to an officer or seaman may be transferred from one vessel to another in the foreign trade under the supervision of customs officers, by a bonded cartman if necessary, without entry, declaration, or assessment of duty.

(c) Any such articles found on the vessel which are required to be mani-

festated and are not manifested shall be subject to forfeiture and the master shall be subjected to a penalty equal to the value thereof, as provided for in section 584, Tariff Act of 1930, as amended. If any such articles are landed without a permit, the penalties provided for in section 453, Tariff Act of 1930, will accrue. (See § 23.4.) (Secs. 498, 624, 46 Stat. 728, 759, sec. 584, 46 Stat. 748, sec. 204, 49 Stat. 523; 19 U.S.C. 1498, 1584, 1624)

§ 10.23 *Vessels transiting the Panama Canal; treatment of passengers' baggage and crews' effects.* Passengers' baggage and effects and purchases of officers and members of the crew landed in the United States from vessels which have transited the Panama Canal are subject to customs examination and treatment in the same manner as arrivals from a foreign country and a permit to unlade shall be obtained in such cases or the penalties provided for in section 453, Tariff Act of 1930, will be incurred. (Secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1498, 1624)

§ 10.24 *Naval vessels.* (a) Immediately upon the arrival of an American naval vessel from a foreign port, the commanding officer shall file with the collector of customs information as to dutiable articles acquired abroad in the following form:

UNITED STATES NAVY CUSTOMS DECLARATION

U. S. S. _____
Port of arrival _____
To the collector of customs:

Herewith is submitted a list of articles acquired in foreign countries by me and the respective officers and members of the crew under my command, which list is correct to the best of my knowledge and belief.

Owner	Rank	Description of articles	Cost or value
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----

Date _____, 19____.
(Name) _____,
(Rank) _____,
Commanding Officer.

The listed articles shall be segregated until formally passed by the customs. If there are no articles to be listed, the statement "Nothing to declare" shall suffice.

(b) No baggage declarations shall be required, but the articles listed shall otherwise be examined and passed in the same manner as the baggage on passenger vessels. (Sec. 498, 46 Stat. 728; 19 U.S.C. 1498)

§ 10.25 *Army and Navy transports; baggage brought in.* (a) Commissioned officers and enlisted personnel of the armed forces of the United States engaged in the operation of an Army or Navy transport, enlisted men carried as passengers, and civilian officers and crew members, shall not be required to execute baggage declarations, but all articles acquired abroad by them must be listed on the manifest of the vessel, as provided

for in § 4.5. Baggage declarations on customs Form 6063 shall be required for all cabin passengers.

(b) Passengers on transports shall be granted the applicable exemptions from duty provided for in paragraph 1798, Tariff Act of 1930, as amended, and commissioned officers and enlisted personnel of the armed forces of the United States engaged in the operation of the vessel shall be accorded the same privilege. Civilian officers and crew members shall be subject to the provisions of § 10.22 with respect to exemption from duty.

(c) Baggage on transports shall be examined at the port where landed in the same manner as baggage on commercial vessels. (Secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1498, 1624)

§ 10.26 *Household and personal effects of Army, Navy, and Marine Corps personnel and of civilian employees of the Panama Canal.* (a) A member of the armed forces of the United States returning from a foreign country in the course of his duty is ordinarily classifiable for customs purposes under the provisions of paragraph 1798, Tariff Act of 1930, as amended, as a returning resident of the United States, and such person shall be classified as a nonresident only if during his stay abroad he acquired a fixed place of residence and maintained no residence or place of abode in the United States. A citizen of the United States employed in a civilian capacity by the Panama Canal is usually a resident of the Canal Zone and shall be classified as a returning resident only upon inquiry developing that while abroad he has retained a place of abode in the United States as his home to which he at all times expected to return after the expiration of his foreign service.

(b) Effects of the persons above mentioned shipped to the United States otherwise than as baggage from points in the Canal Zone, the Philippine Islands, the Virgin Islands, the Island of Guam, or American Samoa, where customs officials are stationed, shall be passed free of duty without examination upon arrival of the shipment in this country and upon an entry being filed to cover the importation: *Provided*, That (1) the effects have been corded and sealed immediately after an examination made by a principal customs officer at the place of shipment; (2) the cords and seals are intact at the time of importation; and (3) there are filed at the port of entry a sworn declaration of the owner and a certificate of the examining customs officer, both indicating that the packages corded and sealed contain nothing but articles of the classes entitled to free entry under paragraph 1615 or 1632, Tariff Act of 1930, as amended. Returning residents may also include in the corded and sealed packages articles classifiable under the second proviso to paragraph 1798, Tariff Act of 1930, as amended.

(c) The declaration of the owner shall contain an affidavit as to his residence and the certificate of examination shall contain or be supported by detailed inventories of the contents of the packages covered by the declaration and certificate, certified by the examining customs

officer to be correct in every particular. Both the declaration and the certificate shall be executed in triplicate, the original to accompany the shipment to the United States, the duplicate to be retained by the shipper of the merchandise, and the triplicate to be forwarded by mail to the collector of customs at the port in the United States where the shipment will be imported.

(d) Effects of members of the armed forces of the United States who are returning to this country from points abroad where no customs officer under the jurisdiction of the United States is stationed may be examined abroad under the procedure outlined above, the examination to be made by the senior officer of the post, excluding the owner of the effects except where only one officer is stationed. Upon the arrival of such shipments consigned to an official representative of the Army, Navy, or Marine Corps and the receipt of the required certificates of inspection and declaration of the owner, the packages shall be delivered to the consignee under cord and seal in order to eliminate storage and other charges, but not finally released until an entry has been filed and the goods actually have been examined by a customs officer of the port of entry. Examination in these cases shall be made at Army, Navy, or Marine Corps storehouses and, if items are found which are not classifiable under paragraph 1615, 1632, or the second proviso to paragraph 1798, Tariff Act of 1930, as amended, the consignment shall again be corded and sealed and left in the custody of the official representative of the Army, Navy, or Marine Corps pending the payment of any duties applicable thereto.

(e) For the purpose of completing the collectors' records, the fact of arrival of Army, Navy, or Marine Corps personnel taking advantage of the provisions of this section shall be certified to the collector of the port through which their effects have been imported by the proper representative of the service to which the owners of the effects belong.

(f) Nothing in this section shall be construed to preclude the examination and detention of any importation if a customs officer having proper jurisdiction deems such action advisable in the interest of the revenue. (Pars. 1615, 1632, 1798; sec. 201, 46 Stat. 674, 675, 683, sec. 35, 52 Stat. 1092, sec. 337, 49 Stat. 1959, secs. 35, 36, 52 Stat. 1092, 1093, secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1201, 1498, 1624)

§ 10.27 *Unclaimed and unaccompanied baggage.* Articles in passengers' baggage on which duties due are not paid and baggage not claimed within a reasonable time shall be treated as unclaimed and sent to general order. All baggage on board a vessel not accompanying a passenger and the marks or addresses thereof shall be listed on the last sheet of the passenger manifest under the caption "Unaccompanied baggage." (Secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1498, 1624)

§ 10.28 *Registration of valuable effects.* The owner of valuable effects of foreign origin, sealskin garments, or

plumage, prior to his departure from the United States, may make an application to the collector or his representative in the appraiser's office on customs Form 4455 in duplicate for the registration of such articles to facilitate their identification on return. Upon the filing of the application, the collector or his representative shall designate the place of examination and cause the articles to be examined. After the articles have been examined and the certificate of registration on customs Form 4455 has been executed, the duplicate copy of the form shall be delivered to the applicant for use on return and the original shall be filed in the collector's office. The duplicate copy of customs Form 4455 shall be filed in connection with the entry of the articles upon their return to the United States if it is to be used as evidence that the articles are free of duty. (Secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1498, 1624)

DIPLOMATIC AND CONSULAR OFFICERS

§ 10.29 *Baggage.* (a) Upon application to the Department of State and appropriate instructions from the Treasury Department in each instance, the privilege of admission free of duty without entry shall be extended to the baggage and effects of the following representatives of foreign governments and their families, suites, and servants, provided the governments which they represent grant reciprocal privileges to American officials of like grade accredited thereto or en route to or from other countries to which accredited.

(1) Ambassadors, ministers, and chargé d'affaires; secretaries, counselors and naval, military, and other attachés of embassies and legations; high commissioners, consular officers, and trade representatives; all the foregoing who are accredited to this Government or are en route to or from other countries to which accredited; and

(2) Other high officials of foreign governments and such distinguished foreign visitors as may be designated by the Department of State.

(b) In the absence of special authorization therefor from the Department prior to the arrival of representatives of foreign governments enumerated in paragraph (a) (1) of this section, the privilege may be extended to their baggage and effects upon presentation of their credentials or other proof of their identity.

(c) Foreign ambassadors, ministers, chargé d'affaires; secretaries, counselors, and naval, military, and other attachés of foreign embassies and legations shall not be detained or inconvenienced, and their baggage effects shall remain inviolate. Every proper means shall be afforded them to facilitate their passage through ports of the United States.

(d) The privilege of admission free of duty without entry of their baggage and effects may also be extended to representatives of this Government of the classes enumerated in paragraph (a) (1) of this section, including Treasury attachés and Treasury representatives, together with their families and servants,

returning from their missions abroad, upon the production of their credentials; and to other high officials of this Government returning from special missions abroad, upon application therefor direct to the Treasury Department by the heads of the respective branches of the Government with which they are connected and the issuance of appropriate instructions. The free entry authorized hereunder shall not extend to alcoholic beverages, with respect to which the persons enumerated in this paragraph shall receive no other exemption from duty and internal-revenue tax than is allowed returning residents of the United States in accordance with § 10.18.

(e) If by accident or unavoidable delay in shipment the baggage or other effects of a person of any class mentioned in this section shall arrive after him, such baggage or effects may be passed free of duty, under the conditions specified above, upon satisfactory proof of ownership. (Secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1498, 1624)

§ 10.30 *Importations for resident representatives of foreign governments.* (a) Costumes, regalia, and other articles, including office supplies and equipment, for the official use of members and attachés of foreign embassies and legations, consular officers, and other representatives of foreign governments, may be admitted free of duty, provided the country which any such person represents accords like privileges to corresponding officials of the United States. Articles for the official use of representatives of foreign governments not listed in a Treasury decision³¹ shall be admitted free of duty only upon the receipt of instructions from the Department, which will be issued only when application therefor is made through the Department of State.

(b) Packages bearing the official seal of a foreign government with which the United States has diplomatic relations, accompanied by certificates under such seal to the effect that they contain only official communication or documents may be admitted free of duty without customs examination.

(c) The privilege of importing free of duty articles for their personal or family use may be granted to (1) members and attachés of foreign embassies and legations, and (2) other representatives and employees of foreign governments to whom the privilege is accorded under special agreements between the United States and the countries which they represent,³² but in either case the privilege may be granted only upon the Department's instructions in each instance which will be issued only upon the request of the Department of State.

(d) No entry is required for shipments admitted free of duty under this section. (Secs. 498, 624, 46 Stat. 728, 759; 19 U.S.C. 1498, 1624)

³¹ A list of countries whose governments accord such reciprocal privileges is published in TD 45547.

³² Notices regarding the special agreements are published in the Treasury Decisions.

ARTICLES FREE UNDER 6-MONTHS' BOND

§ 10.31 *Entry; bond.* (a) Entry of articles brought into the United States temporarily and claimed to be exempt from duty under a temporary importation provision of paragraph 1607, 1747, or 1808, or section 308, Tariff Act of 1930, as amended,³³ shall be made on customs

³³ "The following articles, when not imported for sale or for sale on approval, may be admitted into the United States under such rules and regulations as the Secretary of the Treasury may prescribe, without the payment of duty, under bond for their exportation within six months from the date of importation, which period may, in the discretion of the Secretary of the Treasury (whether such articles are imported before or after this section becomes effective), be extended, upon application, for a further period not to exceed six months:

"(1) Articles to be repaired, altered, or otherwise changed in condition by processes which do not result in articles manufactured or produced in the United States;

"(2) Models of women's wearing apparel imported by manufacturers for use solely as models in their own establishment, and not for sale;

"(3) Samples solely for use in taking orders for merchandise, or for examination with a view to reproduction;

"(4) Articles intended solely for experimental purposes and upon satisfactory proof to the Secretary that any such article has been destroyed because of its use for experimental purposes such bond may be canceled without the payment of duty;

"(5) Automobiles, motorcycles, bicycles, airplanes, airships, balloons, boats, racing shells and similar vehicles and craft, and horses, and the usual equipment of the foregoing; all the foregoing which are brought temporarily into the United States by non-residents (A) for the purpose of taking part in races or other specific contests, or (B) for the transportation of such non-residents, their families and guests, and such incidental carriage of articles as may be necessary and appropriate to the purposes of the journey, but not to be used for the transportation of persons or articles for hire nor in any case primarily for the carriage of articles (but nothing in this Act shall be construed as altering the customary exceptions of vehicles and other instruments of international traffic from the application of the customs laws); and in the case of horses, vehicles, and craft entered under this subdivision collectors of customs may, under such regulations as the Secretary of the Treasury may prescribe defer the exaction of a bond for not to exceed ninety days (or six months in the case of such horses, vehicles, and craft from a country which accords a similar privilege to horses, vehicles, and craft from the United States) after the date of importation, but unless such horse, vehicle, or craft is exported or the bond is given within the period of such deferment, such horse, vehicle, or craft shall be subject to forfeiture;

"(6) Locomotives and other railroad equipment brought temporarily into the United States for use in clearing obstructions, fighting fires, or making emergency repairs on railroads within the United States, or for use in transportation otherwise than in international traffic when the Secretary of the Treasury finds that the temporary use of foreign railroad equipment is necessary to meet an emergency;

"(7) Containers for compressed gases which comply with the laws and regulations for the transportation of such containers in the United States;

"(8) Articles imported by illustrators and photographers for use solely as models in their own establishments, in the illustrating

Form 7501, except that when the merchandise does not exceed \$100 in value the forms provided for the informal entry of importations received through the mails, in passengers' baggage, and otherwise may be used in proper cases. When the articles are admitted under the provisions of section 308 (5), Tariff Act of 1930, as amended, without the requirement of security for exportation, the procedure provided for in § 10.41 shall be followed. In addition to the data usually shown on a regular consumption entry, there shall be set forth on each 6-months' bond entry (1) the provision of law under which entry is claimed, (2) a description of the use to be made of the articles in sufficient detail to enable the collector to determine whether they are entitled to entry under the provision of law claimed, and (3) a declaration that the articles are not to be put to any other use and that they are not imported for sale or sale on approval.

(b) The entry or invoice shall describe each article in detail and set forth any

of catalogues, pamphlets, or advertising matter;

"(9) Professional equipment, tools of trade, and camping equipment imported for their own use by non-residents sojourning temporarily in the United States, and articles of special design for temporary use exclusively in connection with the manufacture or production of articles for export." (Tariff Act of 1930, sec. 308, as amended; 19 U.S.C. 1308)

"PAR. 1607. Animals and poultry, brought into the United States temporarily for a period not exceeding six months, for the purpose of breeding, exhibition, or competition for prizes offered by any agricultural, polo, or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; * * *

"PAR. 1747. * * * but this exemption shall not be construed to include * * * theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application shall be made therefor."

"PAR. 1808. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made." (Tariff Act of 1930, pars. 1607, 1747, 1808 (free list); 19 U.S.C. 1201, pars. 1607, 1747, 1808)

marks or numbers thereon or other distinguishing features thereof, together with the value of each item. When practicable and necessary, the articles shall be marked by the examining officer so as to enable the customs officer at the port of exportation to identify the articles at the time of exportation. Unless the articles are otherwise exempt from such requirement, a certified invoice shall be required whenever the value of the shipment exceeds \$100, except in the case of articles entered under section 308 (5), Tariff Act of 1930, as amended, and automobiles imported from contiguous countries and entered under section 308 (1) of the tariff act, as amended.

(c) A bond shall be given in an amount equal to one and one-quarter times the duties which it is estimated would accrue if the articles had been entered under an ordinary consumption entry. If the appraiser's report or other information coming to the collector indicates that the amount of the bond given at the time of entry is not sufficient to equal such amount, an additional bond to cover the deficiency shall be required, except when the deficiency is less than one-quarter the amount of the duty but not less than \$100. When the articles are entered under paragraph 1607 or section 303 of the tariff act, the bond shall be on customs Form 7563 or other appropriate form; when under paragraph 1747 or 1808 of the tariff act, on customs Form 7565. Cash deposits in the amounts of the bonds may be accepted in lieu of sureties. Such deposits shall be placed in the collector's special deposit account and customs Form 5117-B shall be used as a collection voucher and receipt.

(d) Claim for free entry under paragraph 1607, 1747, or 1808, or section 308, Tariff Act of 1930, as amended, may be made for articles of the character described in any such paragraph or section which have been previously entered under any other provision of law and the entry amended accordingly upon compliance with the requirements of this section, provided the articles have not been removed from customs custody, but the 6-months' period shall be computed from the date of importation. In the case of articles covered by an informal mail entry, such a claim may be made within a reasonable time either before or after the articles have been released from customs custody.

(e) After the completion of the entry and the filing of the bond, the articles may be released to the importer. Upon compliance with the conditions of the bond, the entry shall be liquidated free of duty. When any article covered by the entry has not been disposed of in accordance with the conditions of the bond prior to the expiration of the bond period (including any lawful extension), the following procedure shall govern. If the articles were entered under paragraph 1747 or 1808 of the tariff act, the entry shall be liquidated dutiable as to the articles which have not been disposed of in accordance with the conditions of the bond and the duties which would have accrued on such articles had they been entered for consumption shall

be collected. If the articles were entered under paragraph 1607 or section 308 of the tariff act, the entry shall be liquidated free of duty, but at the time of such liquidation the amount of duties which would have accrued if the bond had not been given shall be ascertained for use in connection with the collection of liquidated damages or the consideration of any petition for relief from the payment of such damages. (Pars. 1607, 1747, 1808, 1809; sec. 201, 46 Stat. 673, 680, 684, sec. 308, 46 Stat. 690, sec. 4, 52 Stat. 1079; sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1308, 1624)

§ 10.32 *Animals or poultry for breeding; exhibition; competition.* (a) It must be shown to the satisfaction of the collector at the port of entry that any animals or poultry offered for entry under the temporary importation provisions of paragraph 1607, Tariff Act of 1930, are imported for a purpose mentioned in such provisions.²⁵

(b) Animals imported for training for a racing exhibition to be held in the United States within 6 months after the date of entry are entitled to entry under paragraph 1607 of the tariff act.

(c) Temporary importation under bond shall be allowed for sulkies, carts, and other vehicles, equipment, and harness accompanying and intended for use only with animals entered under the temporary importation provisions of paragraph 1607 of the tariff act. (Par. 1607; sec. 201, 46 Stat. 673, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.33 *Theatrical effects.*²⁶ (a) In connection with the entry under bond of theatrical scenery, property, and apparel, a declaration of the manager or proprietor shall be required on customs Form 3325 in addition to the requirements of § 10.31.

(b) Animals imported for use or exhibition in theaters or menageries may be classified as theatrical effects.

(c) The term "theatrical scenery, properties, and effects" shall not be construed to include motion-picture films. (Par. 1747; sec. 201, 46 Stat. 680, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.34 *Articles brought by professional artists, lecturers, or scientists.* In connection with the entry of works of art and other articles provided for in paragraph 1808, Tariff Act of 1930, brought in by professional artists, lecturers, or scientists, a declaration on customs Forms 3333 shall be required in addition to the requirements of § 10.31. (Par. 1808; sec. 201, 46 Stat. 684, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.35 *Models of women's wearing apparel.* (a) Models of women's wearing apparel admitted under section

²⁵ For regulations relating to the importation of animals for breeding purposes without limitation as to the time of their stay in the United States, see §§ 10.70 and 10.71. If horses are imported for racing or other contests by a nonresident, the entry should ordinarily be under sec. 308 (5) of the tariff act, which allows an extension of the bond period that is not permissible under par. 1607.

²⁶ For regulations relating to return without formal entry of theatrical effects taken from the United States, see § 10.68.

308 (2), Tariff Act of 1930, shall not be removed from the importer's establishment for reproducing, copying, painting, sketching, or for any other use by others, nor be used in the importer's establishment for such purposes except by the importer or his employees.

(b) The importer shall file in connection with the entry an affidavit stating, in addition to his name and business address, that he is a manufacturer; that the articles are imported solely as models for use in his own establishment and will be so used; that they are not imported for sale or for sale on approval; and that they will not be removed from such establishment for reproducing, copying, painting, or sketching by others, nor used in his establishment for such purposes except by him or his employees.

(c) Invoices covering models of women's wearing apparel entered under section 308 (2) or (3) shall state the kind and color of the principal material from which the apparel is made, and shall contain a description of the lining and the trimming, stating whether composed of fur, lace, embroidery, or other material. Invoices shall also contain a statement as to how the trimming is applied, that is, whether on the cuffs, collar, sleeves, or elsewhere, and the total value of each completed garment or article.

(d) Models of women's wearing apparel entered under section 308 (2) or (3) shall be marked for identification by means of a cord and lead or tin seal, the cord to be run through the article and all trimming thereon, where necessary, in such manner as to prevent the removal of the cord and seal without cutting the cord or injuring the article. A tag shall be attached to the cord, upon which shall be stated the name of the port at which the article was imported, the entry number, name of importer, and the number of the bond. (Secs. 308 (2), (3), 624, 46 Stat. 690, 759; 19 U.S.C. 1308 (2), (3), 1624)

§ 10.36 *Commercial travelers' samples.* Samples valued at less than \$500 accompanying a commercial traveler may be entered on his baggage declaration in lieu of formal entry and examined and passed under section 308 (3), Tariff Act of 1930, at the place of arrival in the same manner as passengers' baggage upon the filing of the bond required by § 10.31 if the articles are accompanied by an adequate descriptive list and, in the case of articles valued at more than \$100, the descriptive list is certified by an American consul or a certified invoice is furnished. Otherwise regular entry and appraisal shall be required. (Secs. 308 (3), 498, 624, 46 Stat. 650, 728, 759; 19 U.S.C. 1308 (3), 1498, 1624)

§ 10.37 *Extension of bonds.* Bonds given under paragraph 1607, Tariff Act of 1930, cannot be extended. All other 6-months' bonds to secure the exportation of temporary importations may be extended for a further period of 6 months upon written application to the Bureau through the collector of customs at the port where the entry was filed. The application shall set forth the reason for requesting the extension, shall

state whether the articles have been offered for sale or sale on approval, and shall state what use has been made of the articles since their importation and what use is to be made of them during the period of extension. (Pars. 1607, 1747, 1808: sec. 201, 46 Stat. 673, 680, 684, sec. 308, 46 Stat. 690, sec. 4, 52 Stat. 1079; 19 U.S.C. 1201, 1308)

§ 10.38 *Exportation.* (a) Articles entered under 6-months' bond may be exported at the port of entry or at another port and shall be delivered by the importer for examination at the appraiser's store or at such other place as the collector may designate. An application on customs Form 3495 shall be filed with the collector a sufficient length of time in advance of exportation to permit their examination, and the articles shall be identified as the same articles which were imported. The applicant shall be notified on customs Form 3497 where the articles are to be sent for identification.

(b) All expenses in connection with the delivery of the articles for examination, the cording and sealing of such articles, and their transfer for exportation shall be paid by the parties in interest.

(c) If exportation is to be made at any port other than the one at which the merchandise was entered, a certified copy of the import entry or the invoice used upon entry shall be filed with the application on Form 3495.

(d) If the goods are examined at one port and are to be exported at another port, they shall be forwarded to the port of exportation under a transportation and exportation entry. In such cases customs Form 3495 shall be filed in duplicate. (Sec. 624, 46 Stat. 759; 19 U.S.C. 1624)

§ 10.39 *Cancellation of bonds.* (a) Bonds taken pursuant to paragraphs 1607, 1747, or 1808, or section 308, Tariff Act of 1930, may be canceled in the manner prescribed in § 25.15. In the case of articles entered under section 308 (4), Tariff Act of 1930, which are destroyed because of their use for experimental purposes, the bond shall not be canceled unless there is submitted to the collector an affidavit of the importer that the articles were destroyed during the course of a specifically described experiment, and the collector is satisfied that the articles were so destroyed as articles of commerce within the bond period (including any lawful extension). Bonds covering articles entered under other provisions of law shall not be canceled upon proof of destruction, except as provided for in paragraph (c) of this section, unless the articles are destroyed under customs supervision in accordance with section 557, Tariff Act of 1930, as amended, and § 15.4.

(b) Where exportation has been made at a port other than the port of entry, the bond may be canceled upon the certificate of lading received from the port of exportation, showing that such exportation was made within the bond period. In addition, the collector may require the production of a landing certificate signed by a revenue officer of the

country to which the merchandise is exported.

(c) When articles entered temporarily free of duty under bond are destroyed within the bond period by death, accidental fire, or other casualty, application for relief from liability under the bond shall be made to the Bureau of Customs. The application shall be accompanied by an affidavit of the importer, or other person having knowledge of the facts, setting forth the circumstances of the destruction of the articles.

(d) If any article has not been exported or destroyed in accordance with the regulations in this part within the bond period (including any lawful extension), the collector shall (1) collect the duties found due on such article, if entered under paragraph 1747 or 1808; or (2) if the article was entered under paragraph 1607 or section 308, Tariff Act of 1930, as amended, make a demand in writing under the bond for the payment of liquidated damages equal to the entire amount of the bond; but if it shall have been ascertained pursuant to § 10.31 (e) that such amount exceeds by \$10 or more one and one-quarter times the duties which would have accrued had the article been entered under an ordinary consumption entry, the demand for liquidated damages shall be limited to an amount equal to one and one-quarter times such duties. The written demand shall include a statement that a written application for relief from the payment of the full liquidated damages may be filed with the collector within 60 days after the date of the demand. (Sec. 624, 46 Stat. 759; 19 U.S.C. 1624)

§ 10.40 *Refund of special deposits.*

(a) When a cash deposit is made in lieu of surety, the collector shall place such cash deposit in his special deposit account and it shall be refunded to the person in whose name the entry is made upon exportation in compliance with § 10.38.

(b) When any article entered under paragraph 1747 or 1808, Tariff Act of 1930, is not exported or destroyed within the bond period (including any lawful extension), and the liquidated duty on such article is found to be less than the special deposit, the amount in excess of the liquidated duty shall be refunded to the person in whose name the entry is made. If the liquidated duty exceeds the cash deposit, a demand shall be made upon the importer for the increased duties due. If any article entered under paragraph 1607 or section 308, Tariff Act of 1930, as amended, is not so exported or destroyed, the collector shall notify the importer in writing that the entire cash deposit will be transferred to the regular account as liquidated damages unless a written application for relief from the payment of the full liquidated damages is filed with the collector within 60 days after the date of the notice. If such an application is timely filed, the transfer of the cash deposit to the regular account as liquidated damages shall be deferred pending the decision of the Commissioner of Customs on the application. (Sec. 624, 46 Stat. 759; 19 U.S.C. 1624)

§ 10.41 *Horses, vehicles, and craft brought in for a temporary stay.* (a) If the collector is satisfied of the importer's identity and good faith, an article provided for in section 308 (5), Tariff Act of 1930, as amended,²⁷ may be admitted thereunder for a stay of not to exceed 90 days (or 6 months in the case of horses, vehicles, and craft from a country which accords a similar privilege to horses, vehicles, and craft from the United States) without entry or security for exportation. In such cases the collector shall issue to the importer a certificate on customs Form 4447, which shall be delivered with the horse, vehicle, or craft covered thereby to the customs officer at the port of exit at the time of departure. Certificates shall be issued to aircraft only when the craft are registered in a country with which the United States has a reciprocal agreement in regard to aircraft and piloting privileges,²⁸ or when the person in charge produces proper evidence of permission from the Department of Commerce to operate in the United States.

(b) If, at the time of arrival, it appears that the article is likely to remain

²⁷ "The following articles, when not imported for sale or for sale on approval, may be admitted into the United States under such rules and regulations as the Secretary of the Treasury may prescribe, without the payment of duty, under bond for their exportation within six months from the date of importation, which period may, in the discretion of the Secretary of the Treasury (whether such articles are imported before or after this section becomes effective), be extended, upon application, for a further period not to exceed six months:

(5) Automobiles, motorcycles, bicycles, airplanes, airships, balloons, boats, racing shells, and similar vehicles and craft, and horses, and the usual equipment of the foregoing; all the foregoing which are brought temporarily into the United States by non-residents (A) for the purpose of taking part in races or other specific contests, or (B) for the transportation of such nonresidents, their families and guests, and such incidental carriage of articles as may be necessary and appropriate to the purposes of the journey, but not to be used for the transportation of persons or articles for hire nor in any case primarily for the carriage of articles (but nothing in this Act shall be construed as altering the customary exceptions of vehicles and other instruments of international traffic from the application of the customs laws); and in the case of horses, vehicles, and craft entered under this subdivision collectors of customs may, under such regulations as the Secretary of the Treasury may prescribe, defer the exaction of a bond for not to exceed ninety days (or six months in the case of such horses, vehicles, and craft from a country which accords a similar privilege to horses, vehicles, and craft from the United States) after the date of importation, but unless such horse, vehicle, or craft is exported or the bond is given within the period of such deferment, such horse, vehicle, or craft shall be subject to forfeiture; * * * (Tariff Act of 1930, sec. 308, as amended; 19 U.S.C. 1306)

²⁸ Lists of countries granting horses, vehicles, and craft from the United States the privilege of 6 months' free entry without bond, and of countries with which the United States has reciprocal agreements concerning aircraft and piloting privileges, will be published from time to time in the Treasury Decisions.

in the United States beyond 90 days (or 6 months in the case of horses, vehicles, and craft entitled to entry for 6 months without bond), entry and bond shall be taken as provided for in § 10.31.

(c) When any horse, vehicle, or craft is admitted under the provisions of this section and the importer desires to prolong his stay beyond the time for which the horse, vehicle, or craft was admitted, an entry covering the horse, vehicle, or craft and security for its exportation shall be accepted under the provisions of § 10.31 at any port where the article may be presented for examination. If the article was admitted for 6 months without bond, the entry shall be accompanied by an application of the importer to the Bureau for approval of the acceptance of the entry, and the acceptance of the entry shall be tentative pending such approval. The application and report of the collector thereon shall be in accordance with the provisions of § 10.37. Whenever an entry is substituted under the provisions of this paragraph for a certificate, customs Form 4447, the time during which the imported article may remain in the United States under the entry shall be computed from the date of original arrival in the United States and the article shall be appraised according to its value at the time of such arrival.

(d) In the case of a foreign-owned automobile, the registration card therefor may, if the owner so desires, be taken in lieu of the issuance of customs Form 4447, provided the collector is satisfied that the automobile will leave the United States via the same route within 90 days.

(e) Collectors of customs may issue to reputable persons residing in foreign territory adjacent to the port of entry annual identification cards on customs Form 4447 appropriately modified by the issuing officer for automobiles owned by such persons and used by them in making frequent trips across the border. An automobile covered by such identification card, when brought in by the owner, may be passed upon exhibition of the card without further formality.

(f) Foreign-owned trucks, busses, and taxicabs arriving with merchandise or passengers destined to points in the United States, or arriving empty or loaded for the purpose of taking out merchandise or passengers, are not subject to duty. Such vehicles may be admitted in the same manner and under the same conditions as automobiles arriving for touring purposes, except that in the case of trucks or busses operating on regular schedules which require them to leave the United States via the same route within 24 hours after arrival, the registration card need not be surrendered.

(g) The treatment of foreign-owned aircraft arriving in the United States carrying merchandise or passengers for hire shall be governed by the provisions of Part 6.

(h) Any foreign-owned vehicle, including aircraft, entering the United States for the purpose of carrying merchandise or passengers for hire between points in the United States, or for other commercial use, is dutiable, and a regular

entry therefor shall be made. If any horse, vehicle, or craft which has entered the United States for a temporary stay under the provisions of this section is not exported or entered under bond, or is determined to have been imported (except as provided for in paragraph (f) of this section) for the transportation of persons or articles for hire, or primarily for the carriage of articles, such horse, vehicle, or craft shall be subject to forfeiture. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

AUTOMOBILES AND OTHER VEHICLES

§ 10.42 *Automobiles and other vehicles, boats, teams, and saddle horses taken abroad.* (a) Automobiles, aircraft, and other vehicles, boats, teams, and saddle horses of domestic origin, or of foreign origin if duty-paid, together with their accessories, taken abroad by the owner or his agent for noncommercial use and returned for the account of such owner shall be admitted without the payment of duty, except as provided for in paragraph (b), and without the requirement of a certified invoice, upon being satisfactorily identified.

(b) Repairs made abroad to such articles if incidental to use abroad are not subject to duty, but repairs not incidental to use abroad and alterations and additions made abroad shall be assessed with duty upon their value at the rate at which the article itself would be dutiable if imported. Accessories acquired abroad are dutiable as if separately imported. Certified invoices shall not be required for such repairs, alterations, and additions made abroad, or for such accessories acquired abroad.

(c) Upon the request of the owner or his agent, the collector of customs shall cause any such article to be examined before it is taken abroad and issue a certificate of registration therefor on customs Form 4455. On the return of the article, such certificate may be accepted as satisfactory identification for the purpose of admitting the article free of duty without the requirement of a certified invoice, whether the article is covered by a baggage declaration or by a regular entry, provided the article agrees with the description contained in the certificate. The state registration card for an automobile, the certificate of registration issued by the Department of Commerce for an aircraft, or the yacht license or motorboat identification certificate for a pleasure boat may be accepted under the same conditions as, and in lieu of, customs Form 4455 and be given the same force and effect.

(d) Regular entry or entry on a baggage declaration shall be required if the owner or his agent is unable to produce a proper registration card or certificate covering the article, or if duty is to be collected, or if a claim for free entry under the \$100 returning resident's exemption with respect to the articles is to be made. The value of any repairs, alterations, additions, or accessories for which free entry under the \$100 exemption will be claimed shall be included in a returning resident's baggage declaration, whether or not the article accom-

panies the resident at the time of his return to the United States.

(e) The collector shall admit, under the provisions of the convention between the United States and Mexico and regulations thereunder, without entry and without the payment of duty, stolen or embezzled motor vehicles, trailers, airplanes, or component parts of any of them, only in cases where they are accompanied by a letter from the United States Embassy in Mexico City stating that such Embassy is satisfied from information furnished it that the property, which must be adequately described in the letter for identification purposes, is stolen property being returned to the United States under the provisions of the said convention and regulations.

(f) Trucks, busses, and taxicabs, whether of foreign or domestic origin, taking out merchandise or passengers for hire or leaving empty for the purpose of bringing back merchandise or passengers for hire shall be admitted free of duty without entry on their return to the United States upon their identity being established by state registration cards. However, such vehicles taken abroad for commercial use between points in a foreign country shall be considered to have been exported and must be regularly entered on return.

(g) Domestic trucks, busses, and taxicabs upon which repairs have been made in a foreign country shall be subject upon reentry into the United States to a duty upon the value of the repairs at the rate at which the vehicles or other equipment would be dutiable if imported, but no such duty shall be assessed by reason of repairs required to restore any such article to the condition in which it last left the United States, or by reason of "running" repairs required for the immediate safety of transportation. For the purpose of this subsection, trucks, busses, and taxicabs and their equipment manufactured in, or regularly imported into, the United States, and not subsequently cleared through foreign customs into another country, nor use in foreign local traffic otherwise than as an incident of the return of the equipment to the United States, shall be considered "domestic." A report of the first arrival in the United States of such trucks, busses, and taxicabs after they have been repaired in a foreign country shall be made promptly, in writing, to the United States Customs at the port of entry, such report to state the time and place of arrival and the nature and value of the repairs. (Par. 1615 (g), (h): 52 Stat. 1093, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

ARTICLES FOR INSTITUTIONS

§ 10.43 *Requirements on entry.* (a) The importer of articles claimed to be exempt from duty under paragraph 1631²⁰ or 1773,²⁰ Tariff Act of 1930, shall

²⁰ "Any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or any college, academy, school, or seminary of learning in the United States, or any State or public library, may import free of duty any book, map, music, engraving, photograph, etching, lithographic print, or chart,

file, as evidence that such articles are entitled to free entry, a declaration on customs Form 3321 of an executive officer or other authorized representative of the institution for which the articles are imported.

(b) The collector may require a copy of the charter or other evidence of the character of the institution for which the articles are imported, and may also require the production of the original of any order given by such society or institution to any importing agent or dealer for such articles. (Pars. 1631, 1773; sec. 201, 46 Stat. 675, 681; 19 U.S.C. 1201)

§ 10.44 *Declaration of dealer or agent; certificate of delivery; stipulation.* (a) When such articles are imported through a dealer, his declaration and that of the importer shall be filed on customs Form 3321.

(b) Such declarations shall be filed at the time of entry, and bonds shall not be accepted for their subsequent production. However, when it is impracticable to produce at the time of entry the declaration of the institution for which the importation is made, the importer may deposit the estimated duties and stipulate to produce such declaration within 6 months if he files a written statement at the time of entry showing why the declaration of the institution cannot be produced.

(c) Unless the importation is consigned to the institution or the receipt of the articles is acknowledged by the institution on customs Form 3321, a certificate of delivery, customs Form 3337, signed by an executive officer or other authorized representative of the institution, shall be filed within 6 months from the date of entry. (Pars. 1631, 1773; sec. 201, 46 Stat. 675, 681; 19 U.S.C. 1201)

§ 10.45 *Serial publications; list of publications.* One declaration may be made for books or other publications issued serially and imported in installments. A list shall be filed with the declaration on entry of the first importation of the publication, which list shall be signed by the importer immediately below the last-mentioned article in such list. Subsequent installments may be

for its own use or for the encouragement of the fine arts, and not for sale, under such rules and regulations as the Secretary of the Treasury may prescribe." (Tariff Act of 1930, par. 1631 (free list); 19 U.S.C. 1201, par. 1631)

"* * * regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; but the term 'regalia' as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals." (Tariff Act of 1930, par. 1773 (free list); 19 U.S.C. 1201, par. 1773)

admitted free upon declaration of the importer that they are included in the list already filed. (Pars. 1631, 1773; sec. 201, 46 Stat. 675, 681, sec. 485 (b), 46 Stat. 724; 19 U.S.C. 1201, 1485 (b))

§ 10.46 *Articles for the United States.* Pursuant to paragraph 1628, Tariff Act of 1930,⁴¹ books, engravings, and other articles therein enumerated, which are imported by authority or for the use of the United States or for the use of the Library of Congress, shall be admitted free of duty upon compliance with §§ 10.43-10.45, or upon the written request of the head of the bureau or executive department concerned. (Par. 1628; sec. 201, 46 Stat. 675, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

WORKS OF ART

§ 10.47 *Statuary and casts of sculpture.* (a) Pursuant to paragraph 1773, Tariff Act of 1930,⁴² statuary and casts of sculpture for use as models or for art educational purposes only shall be admitted free of duty if reported by the appraising officer to be statuary or casts of sculpture, and if the collector of customs is satisfied that they are actually imported for the purposes above mentioned.

(b) The importer shall file in connection with the entry an affidavit of the ultimate consignee on customs Form 3307. (Par. 1773; sec. 201, 46 Stat. 681; 19 U.S.C. 1201)

§ 10.48 *Original paintings, engravings, drawings, sculpture, etc.* (a) Invoices covering works of art claimed to be free of duty under paragraph 1807, Tariff Act of 1930,⁴³ shall show whether they are originals, replicas, reproductions, or copies, and also the name of the artist who produced them, unless upon examination the appraiser is satisfied that such statement is not necessary to a proper determination of the facts.

⁴¹"Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress." (Tariff Act of 1930, par. 1628 (free list); 19 U.S.C. 1201, par. 1628)

⁴²"Statuary and casts of sculpture for use as models or for art educational purposes only; * * * ." (Tariff Act of 1930, par. 1773 (free list); 19 U.S.C. 1201, par. 1773)

⁴³"Original paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches in pen, ink, pencil, or water colors, artists' proof etchings unbound, and engravings and woodcuts unbound, original sculptures or statuary, including not more than two replicas or reproductions of the same; but the terms 'sculpture' and 'statuary' as used in this paragraph shall be understood to include professional productions of sculptors only whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone or alabaster or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only; and the words 'painting,' 'drawing,' 'sketch,' 'sculpture,' and 'statuary' as used in this paragraph shall not be understood to include any articles of utility or for industrial use, nor such as are made wholly or in part by stencilling or any other mechanical process; and the words 'etchings,' 'engravings,' and 'woodcuts' as used in this paragraph shall

be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes." (Tariff Act of 1930, par. 1807 (free list); 19 U.S.C. 1201, par. 1807)

(1) A certificate on consular Form 253 by the artist who executed the article, showing whether it is original, or, in the case of sculpture, the first or second replica or reproduction in the order produced; and in the case of etchings, engravings, or wood cuts, that they were printed by hand from hand-etched or hand-engraved plates or blocks.

(2) A declaration of the seller or shipper giving the information specified in (1), if it be shown that it is impossible to produce the certificate of the artist.

(3) A declaration of the importer on customs Form 3309.

(c) The certificate of the artist, or the declaration of the seller or shipper in lieu thereof, may be waived upon a satisfactory showing that it is impossible to produce either, but the declaration of the importer shall be required in all cases. (Par. 1807; sec. 201, 46 Stat. 684, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.49 *Articles for exhibition; requirements on entry.* (a) There shall be filed in connection with the entry of works of art and other articles claimed to be free of duty under paragraph 1809, Tariff Act of 1930,⁴⁴ a declaration by a qualified officer of the institution on customs Form 3335, and a bond on customs Form 7565.

(b) The collector may require a copy of the charter or other evidence of the character of the institution for which the articles are imported, and may also require the production of the original of any order given by such society or institution to any importing agent or dealer for such articles.

(c) Articles entered under paragraph 1809 of the tariff act may be transferred

be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes." (Tariff Act of 1930, par. 1807 (free list); 19 U.S.C. 1201, par. 1807)

⁴⁴"Works of art, collections in illustration of the progress of the arts, sciences, agriculture, or manufacture, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other purpose than herein expressed; but bond shall be given, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject at any time to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character." (Tariff Act of 1930, par. 1809 (free list); 19 U.S.C. 1201, par. 1809)

from one institution to another upon an application in writing in the case of each transfer describing the articles and stating the name of the institution to which transfer is to be made, provided the sureties to the bond assent in writing under seal or a new bond is filed. No entry or withdrawal shall be required for such a transfer.

(d) If any of the articles accorded free entry under paragraph 1809 shall be sold, offered or exposed for sale, transferred, or used in any manner contrary to the provisions of these regulations, the amount of the duties shall be collected immediately by the collector of customs at the port of entry and deposited as duties. If the articles are exported or destroyed under customs supervision, the liability under the bond shall be treated as terminated. (Par. 1809; sec. 201, 46 Stat. 684, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.50 *Works of American artists.* When works of art produced by American artists residing temporarily abroad are claimed to be free of duty under paragraph 1810, Tariff Act of 1930,⁴⁵ the importer shall file in connection with the entry of such articles a declaration of the artists on consular Form 155 made before the United States consul at the place of exportation, or on customs Form 3319 made before a customs officer at the port of entry. (Par. 1810; sec. 201, 46 Stat. 685; 19 U.S.C. 1201)

§ 10.51 *Articles for institutions.* When articles for institutions are claimed to be free of duty under paragraph 1774 or 1810, Tariff Act of 1930,⁴⁶ there shall be filed, in connection with the entry of such articles, a declaration on customs Form 3331 showing that the articles were expressly imported for presentation to the institution named in the entry, together with letters of presentation and acceptance from the donors and donees, respectively. (Pars. 1774, 1810; sec. 201, 46 Stat. 682, 685, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.52 *Stained or painted glass windows for houses of worship.* When

⁴⁵"Works of art, productions of American artists residing temporarily abroad * * * but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe." (Tariff Act of 1930, par. 1810 (free list); 19 U.S.C. 1201, par. 1810)

⁴⁶"Par. 1774. Altars, pulpits, communion tables, baptismal fonts, shrines, or parts of any of the foregoing, and statuary (except casts of plaster of Paris, or of compositions of paper or papier-mâché), imported in good faith for presentation (without charge) to, and for the use of, any corporation or association organized and operated exclusively for religious purposes."

"Par. 1810. * * * other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution or to any State or municipal corporation or incorporated religious society, college, or other public institution, * * * and excluding any article, in whole or in part, molded, cast, or mechanically wrought from metal within twenty years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe." (Tariff Act of 1930, pars. 1774, 1810 (free list); 19 U.S.C. 1201, pars. 1774, 1810)

stained or painted glass windows or window glass valued at \$15 or more per square foot is claimed to be free of duty under paragraph 1810, Tariff Act of 1930,⁴⁷ the importer shall file in connection with the entry an affidavit on customs Form 3321, showing that the importation is made for use in a house of worship, and a certificate of delivery on customs Form 3337. (Par. 1810; sec. 201, 46 Stat. 685; 19 U.S.C. 1201)

§ 10.53 *Artistic antiques.* (a) Regardless of the value of the articles, the invoice filed in connection with the entry of artistic antiques and other articles provided for in paragraph 1811, Tariff Act of 1930,⁴⁸ shall contain a declaration by the actual foreign vendor if the merchandise is shipped in pursuance of a purchase or agreement to purchase, or by the foreign owner if the merchandise is shipped otherwise than in pursuance of a purchase or agreement to purchase, showing the name and address of the person from whom the articles were acquired by him, the date when so acquired, and, if possible, the place and approximate date of production. A declaration executed on the invoice by an agent competent to declare the value of facts of the invoice may be accepted as a sufficient compliance with this regulation. The declaration may be waived by the collector in any case in which he is satisfied that failure to produce it is not due to any lack of diligence or good faith on the part of the importer and that the information is not required for any purpose in connection with the classification and appraisal of the articles, provided the affidavit of the owner in this country or of the person in this country importing otherwise than in pursuance of a purchase or agreement to purchase, required by paragraph (b) of this section, is supplemented by a sworn statement of such owner or person, giving all the facts within his knowledge tending to show how long the articles have been in existence and where they were produced.

(b) An affidavit, on customs Form 3343, of the owner in this country or of the person in this country importing otherwise than in pursuance of a purchase or agreement to purchase shall also be filed in connection with the entry.

⁴⁷" * * * stained or painted window glass or stained or painted glass windows which are works of art when imported to be used in houses of worship valued at \$15 or more per square foot, * * * but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe." (Tariff Act of 1930, par. 1810 (free list); U.S.C. 1201, par. 1810)

⁴⁸"Works of art (except rugs and carpets made after the year 1700), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiques, and objects of art of ornamental character or educational value which shall have been produced prior to the year 1830, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe. Violins, violas, violoncellos, and double basses, of all sizes, made in the year 1800 or prior year." (Tariff Act of 1930, par. 1811 (free list); 19 U.S.C. 1201, par. 1811)

If the owner is a corporation, but not otherwise, the affidavit may be signed by an agent or attorney who holds, in addition to a power of attorney executed under the conditions outlined in § 8.19, a certification by the corporation that such agent or attorney has or will have knowledge of the pertinent facts.

(c) Articles brought in as passengers' baggage and entitled to entry under the passenger's declaration and entry which are claimed to be entitled to free entry as artistic antiques may be admitted free of duty upon the execution by the passenger of an affidavit on Form 3343, provided the passenger is the owner of the articles and they are not for sale or other commercial use, and provided the collector, after examination by the appraising officer, is satisfied that the articles are artistic and of the requisite age.

(d) Artistic antiques, if of the age prescribed by paragraph 1811, shall be admitted free of duty though repaired or renovated. If, however, an artistic antiquity has been repaired with a substantial amount of additional material, without changing the original form or shape or enhancing its artistic quality, the original and added portions shall be appraised and reported as separate entities and the basis for such report shall be plainly indicated on the invoice by the appraiser. In such cases duty shall be assessed on the portion added. If the repairs consist of an addition to an article of an artistic or other feature which changes it substantially from the article originally produced, or if the antique portion has otherwise been so changed as to lose its identity as the article which was in existence prior to the time prescribed in paragraph 1811, the entire article shall be excluded from free entry under paragraph 1811.

(e) Furniture claimed to be free of duty under paragraph 1811 may be entered for consumption only at the ports of Baltimore, Md., Boston, Mass., Chicago, Ill., Honolulu, T. H., Los Angeles, Calif., New Orleans, La., New York, N. Y., Philadelphia, Pa., San Francisco, Calif., and Seattle, Wash.⁴⁹ However, such furniture may be entered at any port for immediate transportation in bond to one of the ports named herein. Examination and appraisal of such furniture shall not be made elsewhere than at a port of entry for antique furniture.

(f) A claim for the free entry of an article under paragraph 1811 on the basis of antiquity may be made on the entry or by amendments thereto at any time prior to liquidation of the entry, provided the article has not been released from customs custody.

(g) In the case of furniture previously entered at a port not designated for the entry of antique furniture, a claim for free entry under paragraph 1811 shall not be considered after the appraiser has made his report in the case of articles not imported for sale, or after the examina-

⁴⁹" * * * Furniture described in paragraph 1811 shall enter the United States at ports which shall be designated by the Secretary of the Treasury for this purpose. * * *" (Tariff Act of 1930, sec. 489; 19 U.S.C. 1489)

tion of the articles for the purpose of appraisement or classification has begun in the case of articles imported for sale. If such a claim is made before that time at such port, the entry shall be canceled and, if the importer does not enter the articles for exportation or for shipment in bond to a port designated for the entry of antique furniture, the articles shall be treated as unclaimed.

(h) The additional duty of 25 percent imposed by section 489, Tariff Act of 1930,⁵⁰ shall apply to any article which is imported for sale and claimed, either at the time of entry or at a later date, to be free of duty under paragraph 1811 if such article is later found to be unauthentic in respect of the antiquity claimed as a basis for such free entry, unless the claim under paragraph 1811 is withdrawn in writing before the examination of the article for the purpose of appraisement or classification has begun.

(i) The 25 percent additional duty provided for in section 489 of the tariff act shall not be assessed if the importer establishes by evidence satisfactory to the collector that the article was not imported for sale. In the case of any article imported in a passenger's baggage, the collector may accept the statement of the passenger that the article was not imported for sale if he is satisfied of the truth of such statement. (Par. 1811; sec. 201, 46 Stat. 685, secs. 489, 624, 46 Stat. 725, 759; 19 U.S.C. 1201, 1489, 1624)

§ 10.54 *Gobelin tapestries.* (a) Pursuant to paragraph 1812, Tariff Act of 1930,⁵¹ only Gobelin tapestries produced in the Manufacture Nationale des Gobelins factories at Paris and Beauvais under the direction and control of the French Government shall be accorded free entry if of a kind used as wall hangings.

(b) An affidavit executed before the American consul by the manager or other responsible employee of the Gobelin factory establishing the authenticity of the article shall accompany the invoice. If the absence of such an affidavit is satisfactorily explained, other evidence establishing the necessary facts may be accepted. (Par. 1812; sec. 201, 46 Stat. 685; sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

VEGETABLE OILS

§ 10.56 *Vegetable oils, denaturing; release.* (a) Olive, palm-kernel, rape-

⁵⁰ * * * If any article described in paragraph 1811 and imported for sale is rejected as unauthentic in respect to the antiquity claimed as a basis for free entry, there shall be imposed, collected, and paid on such article, unless exported under customs supervision, a duty of 25 per centum of the value of such article in addition to any other duty imposed by law upon such article." (Tariff Act of 1930, sec. 489; 19 U.S.C. 1489)

"Furniture" within the meaning of section 489, Tariff Act of 1930, is defined as "movable articles of convenience or decoration designed for use in furnishing a house, apartment, place of business or of accommodation." This definition embraces most articles claimed to be free of duty as artistic antiquities. (See T.D. 44165)

⁵¹ "Gobelin tapestries used as wall hangings." (Tariff Act of 1930, par. 1812 (free list); 19 U.S.C. 1201, par. 1812)

seed, sunflower, and sesame oil shall be admitted free of duty under the provisions of paragraph 1732, Tariff Act of 1930,⁵² if denatured abroad or under customs supervision after importation but before release from customs custody, at the request and expense of the importer, by a formula prescribed by the Bureau, or if by their method of production abroad they are rendered unfit for use as food or for any but mechanical or manufacturing purposes.

(b) Each cask or package of oil claimed to have been before importation denatured or otherwise rendered unfit for use as food or for any but mechanical or manufacturing purposes shall be sampled and tested by an appraising officer.

(c) The following formulas are prescribed:

To 100 gallons of the oil to be denatured add any of the following substances:

(1) Three gallons of rosin oil, preferably second or third runs.

(2) Three gallons of refined, destructively distilled, wood turpentine, boiling not lower than 160° C.

(3) From 105 to 114 pounds of caustic soda, or sufficient caustic soda to cause complete saponification, or 354 pounds of caustic potash solution containing 45 percent of actual caustic potash.

(4) One-fourth gallon of pyridin.

(5) One-half gallon of creosote.

(6) Four gallons of aniline oil.

(7) Six gallons of dark-colored oleic acid.

(8) Six ounces of oleoresin capsicum.

(9) Not less than 2 gallons of pine tar.

(10) One hundred ounces of linalool.

(11) One hundred ounces of HO oil.

(12) One-third ounce of brucine alkaloid dissolved in a solution composed of two parts by volume of alcohol and four parts by volume of rosemary oil, steam-distilled pine oil, or synthetic pine oil, or other suitable essential or distilled oil.

(13) One gallon of sulphuric (66° B.) acid, and the mixture allowed to stand at least 24 hours before being released.

(14) One hundred ounces of a mixture of two parts by weight of terpineol and one part by weight of phenyl acetic aldehyde.

(15) One and one-half gallons of heavy coal-tar naphtha conforming to the following specifications:

Specific gravity at 15.5° C.: 0.915 to 0.950.

Distillation: 10 percent not lower than 160° C.; 70 percent at 199° to 201° C.; 95 percent not higher than 260° C.

Flash point: Not less than 38° C.

Free from separated moisture and dirt.

(16) One and one-half gallons of special heavy coal-tar naphtha of the following specifications:

Specific gravity at 15.5° C.: 0.880 to 0.970.

Distillation: Not over 10 percent at 160° C.; 90 percent not higher than 200° C.

⁵² * * * olive, palm-kernel, rapeseed, sunflower, and sesame oil, rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him; * * * (Tariff Act of 1930, par. 1732 (free list); 19 U.S.C. 1201, part 1732)

Flash point: Not less than 38° C.

Free from separated moisture and dirt.

(17) Two gallons of special mineral denaturing oil of the following specifications:

Initial boiling point: Not lower than 205° C.

Flash point (open cup): Not lower than 75° C.

Specific gravity at 15.5° C.: Not lower than 0.819.

This special mineral denaturing oil must be easily recognizable by its pronounced and unmistakably disagreeable taste and odor when present in the vegetable oil to be denatured in the proportion of two parts of the mineral oil to 100 parts of the vegetable oil.

(18) One gallon of a petroleum oil oxidation product meeting the following specifications:

The denaturant upon distillation shall yield not less than 20 percent and not more than 60 percent, by volume, below 200° C.

Ten cubic centimeters of the denaturant with 15 cubic centimeters of Schiff-Elvove reagent (Journal of Industrial and Engineering Chemistry, June 1921, p. 543) must show decided violet color within 30 seconds after addition and agitation.

The iodine numbers (Hanns) shall be not less than 35.

(19) One hundred fluid ounces of steam-distilled pine oil or synthetic pine oil.

(20) One hundred ounces of Oil Bois de Rose Brazil.

(d) The Bureau will from time to time prescribe additional formulas, and will consider any formula for special denaturing that may be submitted.

(e) The collector may, if he deems it advisable, require an importer requesting permission to use any authorized denaturant to submit to the appraiser an adequate sample of such denaturant, in order that the appraiser may report to the collector whether or not such denaturant is suitable for rendering the oil unfit for use as food or for any but mechanical or manufacturing purposes.

(f) No such oil shall be released free of duty until the appraiser shall have made a special report that it has been properly denatured and the owner or consignee shall have filed with the collector an affidavit on customs Form 3339. (Par. 1732; sec. 201, 46 Stat. 680; 19 U.S.C. 1201)

POTATOES

§ 10.57 *Certified seed potatoes.* (a) Claim for the reduced duty on seed potatoes under paragraph 771, Tariff Act of 1930, as modified pursuant to the Canadian Trade Agreement, shall be made at the time of entry. The potatoes shall be packed at the time of importation in containers and each container shall have firmly attached to it an official tag supplied by the government of the country in which the potatoes were produced, or an agency of such government. The tag shall bear a certificate to the effect that the potatoes in the container have been grown and approved especially for use as seed. The tag shall also bear a number or other symbol identifying the potatoes in the container with the inspec-

tion record of the foreign government on the basis of which the tags were issued.⁵⁴

(b) There shall be filed in connection with the entry an affidavit of the ultimate consignee certifying that to the best of his knowledge and belief the potatoes were grown and approved especially for use as seed in accordance with the official rules and regulations of the government of the country in which the potatoes were produced and that the tags on the containers were issued by the foreign government or its agency to the evidence these facts. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

BOLTING CLOTHS

§ 10.58 *Bolting cloths; marking.* (a) As a prerequisite to the free entry of bolting cloth for milling purposes under paragraph 1626, Tariff Act of 1930,⁵⁵ the cloth shall be indelibly marked from selvaige to selvaige at intervals of not more than 4 inches with the words "bolting cloth expressly for milling purposes" in block letters 3 inches in height. Such cloth shall be allowed free entry only under the following conditions:

(1) Bolting cloths composed of silk imported expressly for milling purposes shall be considered only such cloths as are suitable for and are used in the act or process of grading, screening, bolting, separating, classifying, or sifting dry materials, or of dry materials mixed with water, if the water is merely a carrying medium.

(2) If an importer is a manufacturer of mills or machines for any process described above, or conducts a business wherein any act or process described above, constitutes an activity, he shall file with the collector of customs in connection with the entry an affidavit cer-

tifying that he is such a manufacturer or conducts such a business and that such bolting cloths are imported expressly for milling purposes.

(3) If bolting cloths are imported by an agent in fulfillment of an accepted order, the importer shall file with the collector of customs in connection with the entry an affidavit showing the name of the actual purchaser of such bolting cloths and that such purchaser is a manufacturer or conducts a business as described, or conducts a business for the purpose of supplying such manufacturers and businesses.

(4) If bolting cloths are imported for stock, the importer shall file with the collector of customs in connection with the entry an affidavit to the effect that he imports such bolting cloths expressly for the purpose of supplying manufacturers and businesses as described, or of supplying other firms who in turn supply manufacturers and businesses as described.

(b) Bolting cloths not marked in the manner above indicated at the time of importation may be so marked by the importers in public stores under the supervision of customs officers. (Par. 1626; sec. 201, 46 Stat. 675, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

WITHDRAWAL OF SUPPLIES FOR VESSELS

§ 10.59 *Exemption from customs duties and internal-revenue tax.*⁵⁶ (a) A

"Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use." Tariff Act of 1930, par. 1626 (free list); 19 U.S.C. 1201, par. 1626)

"(a) Exemption from customs duties and internal-revenue tax. Articles of foreign or

vessel shall not be considered to be actually engaged in the foreign trade, or in trade between the Atlantic and Pacific ports of the United States, or between the United States and its possessions, as the case may be, for the purpose of withdrawing supplies from bonded warehouses free of duty and internal-revenue tax pursuant to section 309 (a), Tariff Act of 1930, as amended, unless it is:

(1) Operating on a regular schedule in a class of trade which entitles it to the privilege;

(2) Actually transporting passengers or merchandise to or from a foreign port, a port on the opposite coast of the United States, or between a port in a possession of the United States and a port in the United States or in another of its possessions;

(3) Proceeding in ballast to another domestic port to lade passengers or cargo for a foreign port, and its last carriage of passengers or cargo prior to departure

domestic manufacture or production may, under such regulations as the Secretary of the Treasury may prescribe, be withdrawn from bonded warehouses, bonded manufacturing warehouses, or continuous customs custody elsewhere than in a bonded warehouse free of duty or internal-revenue tax, or from any internal-revenue bonded warehouse, from any brewery, or from any winery premises or bonded premises for the storage of wine, free of internal-revenue tax for supplies (not including equipment) of vessels of war, in ports of the United States, of any nation which may reciprocate such privilege toward the vessels of war of the United States in its ports, or for supplies (not including equipment) of vessels employed in the fisheries or in the whaling business, or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions, or for supplies (not including equipment) of aircraft registered in the United States and actually engaged in foreign trade or trade between the United States and any of its possessions, or for supplies (including equipment), maintenance, or repair of aircraft registered in any foreign country and actually engaged in foreign trade or trade between the United States and any of its possessions, where such trade by foreign aircraft is permitted.

"(c) *Articles removed in, or returned to, the United States.* Any article exempted from duty or tax, or in respect of which drawback has been allowed, under this section or section 317 of this Act and thereafter removed in the United States from any vessel or aircraft, or otherwise returned to the United States, shall be treated as an importation from a foreign country.

"(d) *Reciprocal privileges.* The privileges granted by this section and section 317 of this Act in respect of aircraft registered in a foreign country shall be allowed only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States. If the Secretary of Commerce shall advise the Secretary of the Treasury that he has found that a foreign country has discontinued, or will discontinue, the allowance of such privileges, the privileges granted by this section and such section 317 shall not apply thereafter in respect of aircraft registered in that foreign country." (Tariff Act of 1930, sec. 309, as amended; 19 U.S.C. 1309 and Sup. I)

⁵⁴ Tariff Act of 1930:

Paragraph	Description of article	Rate of duty
771	White or Irish seed potatoes, certified by a responsible officer or agency of a foreign government in accordance with the official rules and regulations of that government to have been grown and approved especially for use as seed, in containers marked with the foreign government's official certified seed potato tags, when entered for consumption during the period— From March 1 to November 30, inclusive, in any year. From December 1 in any year to the last day of the following February, inclusive.	37½¢ per 100 lbs.
	<i>Provided</i> , That if and when the United States is no longer obligated to accord to such potatoes produced in the Republic of Cuba a preferential reduction in the rate of duty in excess of 20 per centum, the rate of duty under this item during the entire year shall be—	60¢ per 100 lbs.
	<i>Provided further</i> , That such potatoes entered for consumption in the 12-month period beginning on September 15 in the year 1938 or any subsequent year in excess of an aggregate quantity of 1,500,000 bushels of 60 pounds each shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed—	37½¢ per 100 lbs.
	771 White or Irish potatoes, other than certified seed potatoes, as defined in the preceding item, when entered for consumption during the period— From March 1 to November 30, inclusive, in any year. From December 1 in any year to the last day of the following February, inclusive.	75¢ per 100 lbs.
771	<i>Provided</i> , That such potatoes entered for consumption in the 12-month period beginning on September 15 in the year 1938 or any subsequent year in excess of an aggregate quantity of 1,000,000 bushels of 60 pounds each shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed—	37½¢ per 100 lbs.
	<i>Provided further</i> , That if for any calendar year the production of white or Irish potatoes, including seed potatoes, in the United States, according to the estimate made as of September 1 by the United States Department of Agriculture, is less than 350,000,000 bushels of 60 pounds each, an additional quantity of such potatoes, other than certified seed potatoes, equal to the amount by which such estimated production is less than 350,000,000 bushels may be entered for consumption during the 12-month period beginning on September 15 of that year at the reduced rates above specified.	60¢ per 100 lbs.
	<i>And provided further</i> , That in computing the quantities of imports specified in the two foregoing provisos white or Irish potatoes produced in the Republic of Cuba shall not be included. (T. D. 4972.) A tag issued by the Department of Agriculture of the Dominion of Canada which conforms to the requirements of this paragraph is illustrated in T. D. 48057.	75¢ per 100 lbs.

from the port of withdrawal was not in foreign trade; or

(4) Departing in ballast from the port at which the withdrawal is made for a foreign port, a port on the opposite coast of the United States, a port in one of the possessions of the United States (or if the port of withdrawal is in a possession of the United States, for a foreign port, the United States, or another possession of the United States) for the purpose of lading passengers or cargo at the port of destination for transportation in a class of trade specified in section 309 (a), Tariff Act of 1930, as amended, for which class of trade the vessel is suitable and seaworthy at the time of leaving the port of withdrawal and from which it is not diverted prior to such lading.

(b) The classes of articles which may be withdrawn as provided for by section 309, Tariff Act of 1930, as amended, and I.R.C. sec. 3451 include the containers in which the articles are withdrawn and laden even though for tariff purposes the containers are classifiable separately from their contents, except unusual containers within the purview of section 504, Tariff Act of 1930.

(c) United States war vessels, transports, and vessels belonging to the United States and engaged exclusively in the transportation of Government property shall be excluded from the privilege of withdrawing supplies free of duty or tax under section 309 (a), Tariff Act of 1930, as amended, since such vessels are not engaged in trade.⁵⁷

(d) The privilege shall be accorded to vessels of war of the following countries: Argentina, Brazil, Chile, Colombia, the Dominican Republic, England, Mexico, Salvador, Sweden, and Venezuela.⁵⁸

(e) Sections 10.60-10.64, inclusive, insofar as applicable, shall apply with respect to aircraft registered in the United States and actually engaged in foreign trade or trade between the United States and any of its possessions and aircraft registered in any foreign country and actually engaged in foreign trade or trade between the United States and any of its possessions, when such trade by foreign aircraft is permitted. (Sec. 5 (a), 52 Stat. 1080; 19 U.S.C. 1309 (a))

§ 10.60 *Forms of withdrawals; bond.* (a) Withdrawals from warehouse shall be made on customs Form 7506. Withdrawals from continuous customs custody elsewhere than in a bonded warehouse shall be made on customs Form 7512.

(b) If the withdrawal is made by other than the principal on the warehouse or rewarehouse entry, as the case may be, the assent of such principal shall be endorsed on the withdrawal, unless the principal has otherwise authorized such withdrawal in writing.

⁵⁷ I.R.C. sec. 3451 exempts any article sold for use as fuel supplies, ship's stores, sea stores, or legitimate equipment on vessels of war of the United States from the import and other taxes provided for in secs. 3420-3425 and other provisions of chapter 29 of the Internal Revenue Code.

⁵⁸ Additions to this list or changes therein will be published in the Treasury Decisions.

(c) A bond on customs Form 7561 or other appropriate form shall be taken when the withdrawal from warehouse is made by a person other than the principal on the warehouse or rewarehouse entry, as the case may be, except when the vessel departs from the port of withdrawal directly for a foreign port or for the Philippine Islands.

(d) When the merchandise is to be laden at a port other than the port of withdrawal from warehouse, it shall be withdrawn for transportation in bond to the port of lading. Three copies of the manifest on customs Form 7512, in addition to six copies of the withdrawal on customs Form 7506, shall be required. The procedure shall be the same as that prescribed in § 18.19 (b) (the six copies of customs Form 7506 taking the place of the entry copies of customs Form 7512).

(e) No bond shall be required in the case of war vessels.

(f) When articles are withdrawn from continuous customs custody elsewhere than in a bonded warehouse, the procedure provided for in § 18.25 shall be followed. There shall be such examination of the articles as may be necessary to satisfy the collector that they are subject to the privileges of section 309, Tariff Act of 1930, as amended, and that the value and quantity declared for them are correct. (Sec. 5 (a), 52 Stat. 1080; 19 U.S.C. 1309)

§ 10.61 *Withdrawal permit; lading; store list.* (a) Upon the filing of the withdrawal and the execution of the bond, when required, the collector shall issue a permit on customs Form 7506-A or 7512.

(b) A copy of Form 7506-A or 7512, as the case may be, shall be delivered to the customs officer assigned to supervise the lading of the stores. The master or agent of the vessel shall certify on such copy as to the class of trade in which the vessel is to be engaged upon departure from the port at which the stores are laden.

(c) Unless it is known that the vessel is to depart from the port at which the supplies or stores are laden directly for a foreign port or for the Philippine Islands, another copy of such Form 7506-A or 7512 shall be delivered to the lading officer with "Store List" stamped or written conspicuously thereon. Such copy shall be delivered by the lading officer to the master of the vessel or his representative and kept readily available for inspection by customs at subsequent ports of call in the United States as the vessel's store list for such articles.

(d) The term "foreign port," as used in §§ 10.59-10.65, inclusive, does not include any place in the Panama Canal Zone. (Sec. 5 (a), 52 Stat. 1080; 19 U.S.C. 1309 (a))

§ 10.62 *Vessels proceeding to other domestic ports.* (a) Upon the arrival of a vessel at any subsequent domestic port to which it may proceed with any such in-bond supplies or stores on board, the store-list copy of customs Form 7506-A or 7512 shall be presented to customs upon entry of the vessel, but shall be returned to the master or his representative before the vessel's departure, un-

less the vessel is to depart directly for a foreign port or for the Philippine Islands.

(b) If entry of the vessel is not required at any subsequent domestic port of call, the master shall promptly report in writing to customs at such port the fact of the vessel's arrival with in-bond supplies or stores on board, giving the hours and dates of arrival and expected departure.

(c) If a vessel after its departure directly for a foreign port or for the Philippine Islands is diverted to another port of the United States with any such bonded supplies or stores remaining on board, a store list in duplicate of any such supplies or stores, identifying them as in-bond and showing the names of the ports at which laden, shall be presented immediately to customs at the port to which the vessel is diverted. (Sec. 5 (a), 52 Stat. 1080; 19 U.S.C. 1309 (a))

§ 10.63 *Vessels withdrawn from trade or diverted to nonprivileged trade; landing of bonded supplies and stores.* (a) If a vessel which has taken on board supplies or stores free of duty or tax is subsequently withdrawn from trade or is diverted to a class of trade which does not entitle it to the free withdrawal privilege, the withdrawal from trade or diversion shall be reported by the parties in interest to the collector at each port where any such supplies or stores were withdrawn in order that duty and tax may be collected under the bond on any unused bonded supplies or stores remaining on board. In such a case, if duties or taxes on any such articles so remaining on board are not collectible under a bond, they shall be treated as imported merchandise. The foregoing report shall show the kinds and quantities, if any, of the in-bond supplies or stores which were consumed while the vessel was laid up and out of trade or otherwise in a status which did not entitle it to use the supplies or stores without payment of duty or tax thereon.

(b) In any case in which it is desired to land in the United States articles covered by a conditionally free withdrawal, the master shall make application for a permit to land such articles under customs supervision. Except when transfer to another vessel entitled to the free withdrawal privilege is permitted under the original vessel supply withdrawal, the articles landed shall be treated as imported merchandise under section 309 (c), Tariff Act of 1930. Such unloading into customs custody shall be regarded as satisfying any bond obligation assumed in connection with the withdrawal of such articles as vessel supplies or stores. (Sec. 5 (a), 52 Stat. 1080; 19 U.S.C. 1309 (a))

§ 10.64 *Crediting or cancelation of bonds.* (a) When the withdrawing vessel has not proceeded directly to a foreign port or to the Philippine Islands, an affidavit of the master or other officer of the vessel having knowledge of the facts, showing that such supplies and stores have been used on board the vessel and no portion thereof landed in the United States unless after identification and

under proper permit and customs supervision, shall be produced within 6 months from the date of withdrawal, to secure credit for the withdrawal on the warehouse or rewarehouse entry bond or to cancel or secure credit on the bond provided for in § 10.60 (c). In the case of withdrawals of articles in containers subject to duty separately from their contents, such affidavits shall include a statement showing that none of the containers has been or is intended to be landed in the United States except after identification and under proper permit and customs supervision. The 6-months' period may be extended as provided for in § 25.16.

(b) An affidavit of intended use may be accepted in lieu of the above affidavit, in the discretion of the collector, when the amount of duty or tax, or both, involved in a single lading is less than \$25 or \$100 in the case of fuel oil or lubricating oil. If the vessel arrived at any other domestic port with any such in-bond supplies or stores remaining on board before proceeding to a foreign port or to the Philippine Islands, such affidavit of use shall contain a statement that the official store-lists of in-bond supplies and stores were presented to customs on entry of the vessel or, if entry of the vessel was not required at any such port, that prompt report in writing was made to customs at such port of the fact of the vessel's arrival with in-bond supplies or stores on board. (Sec. 5 (a), 52 Stat. 1080; 19 U.S.C. 1309 (a))

§ 10.65 *Tobacco products.* (a) Imported manufactured tobacco, snuff, cigars, and cigarettes in bonded warehouse or otherwise in customs custody, and such articles manufactured with the use of imported materials in a bonded manufacturing warehouse of class 6, may be withdrawn under section 317, Tariff Act of 1930, as amended,⁵⁰ for consumption beginning beyond the 3-mile limit or international boundary, as the case may be, (1) on vessels actually engaged in the foreign, intercoastal, or noncontiguous

⁵⁰ "(a) The shipment or delivery of manufactured tobacco, snuff, cigars, or cigarettes, for consumption beyond the jurisdiction of the internal-revenue laws of the United States, as defined by section 3448 of the Revised Statutes, shall be deemed exportation within the meaning of the customs and internal-revenue laws applicable to the exportation of such articles without payment of duty or internal-revenue tax.

"(b) The shipment or delivery of any merchandise for use as supplies (including equipment) upon, or in the maintenance or repair of, aircraft registered in any foreign country and actually engaged in foreign trade or trade between the United States and any of its possessions, where such trade by foreign aircraft is permitted, shall be deemed an exportation within the meaning of the customs and internal-revenue laws applicable to the exportation of such merchandise without the payment of duty or internal-revenue tax." (Tariff Act of 1930, sec. 317, as amended; 19 U.S.C. 1317)

"The internal revenue laws imposing taxes on tobacco, snuff, cigars, or cigarettes shall be held to extend to such articles produced anywhere within the exterior boundaries of the United States, whether the same be within a collection district or not." (26 U.S.C. 2197 (a))

territory trade within the purview of § 10.59 (a); (2) on vessels departing from the port where the withdrawal is made directly for a foreign port, a port on the opposite coast, or a port in one of the possessions of the United States; or (3) on vessels of war or other governmental activity.

(b) The privilege shall not be granted to vessels stationed in American waters for an indefinite period without sailing schedules.

(c) With the following additions and exceptions, the same procedure shall be followed as in the case of withdrawals under section 309 (a), Tariff Act of 1930, as amended.

(1) No bond shall be required in the case of vessels operated by the United States Government.

(2) When a shipping case containing tobacco products is made up of a number of units, each in a separate package, such units may be withdrawn separately, provided each unit is marked and numbered for identification and contains not less than 250 cigars or 1,000 cigarettes, or 5 pounds of tobacco or snuff. In the case of imported tobacco products so packed, only one unit from each shipping case shall be opened for examination, unless the appraiser shall deem it necessary for the protection of the revenue to examine a greater quantity.⁵¹

(3) When all the units in such shipping case are not to be withdrawn at the same time or for use on the same vessel, a blanket withdrawal may be filed for the entire case in lieu of a separate withdrawal for each unit. In such event, the withdrawal shall be retained by the storekeeper until delivery receipts are obtained for the entire quantity covered by the withdrawal, provided the total period of time during which the merchandise remains in bonded warehouse does not exceed 3 years. The bond on customs Form 7561 or other appropriate form, when required, shall be filed at the time of or prior to the removal of any of the merchandise from the warehouse for delivery to the vessel on which it is to be used.

(4) Merchandise for which blanket withdrawals are filed shall be stored in a separate room or enclosure in a bonded warehouse under separate locks, and shall be inventoried at least once each month. If, at the time of any such inventory, any merchandise is missing and not properly accounted for, duties shall be paid thereon before any further withdrawals are permitted.

(5) The affidavit of use, when required, shall include a statement that consumption of the articles covered by the withdrawal did not begin until the withdrawing vessel or aircraft had proceeded beyond the 3-mile limit or the international boundary. (Sec. 317, 46 Stat. 696, sec. 5 (b), 52 Stat. 1081, sec. 624, 46 Stat. 759; 19 U.S.C. 1317, 1624)

⁵⁰ Imported tobacco products on which the duty or internal-revenue tax has been paid may not be withdrawn under sec. 317, Tariff Act of 1930, as amended, with a drawback of such duty or internal-revenue tax.

ARTICLES EXPORTED FOR EXHIBITION, ETC.

§ 10.66 *Articles exported for temporary exhibition and returned; procedure on entry.* (a) In connection with the entry of articles, including livestock or other animals, exported for temporary exhibition and returned and claimed to be exempt from duty under 19 U.S.C. 194⁵² or 19 U.S.C. 195,⁵³ there shall be filed:

(1) A certificate of exportation, customs Form 4467;

(2) A declaration made by the foreign shipper before the United States consul on consular Form 204, irrespective of the value of the shipment, stating that such articles were sent from the United States for temporary exhibition;

(3) A declaration of the importer on customs Form 3329 for articles of either domestic or foreign origin; and

(4) In the case of animals of foreign origin taken aboard for exhibition in connection with a circus or menagerie, the inventory required by 19 U.S.C. 195.

(b) If it is shown to be impracticable to produce the certificate of exportation required under subparagraph (1) above, the collector may accept other satisfactory evidence of exportation, or may take a bond to secure the production of such certificate or other evidence. A bond shall also be taken to secure the production of the foreign shipper's declaration required by subparagraph (2) above if it is not filed at the time of entry. (29 Stat. 122, 30 Stat. 1372; 19 U.S.C. 194, 195)

§ 10.67 *Articles exported for scientific or educational purposes and returned; procedure on entry.* (a) In connection with each entry of articles exported for scientific or educational purposes and returned under paragraph 1815, Tariff Act of 1930, as amended,⁵⁴ the following

⁵¹ "Whenever any article or articles or livestock shall be sent out of the United States for temporary use or exhibition at any public exposition, fair, or conference, held in a foreign country, such articles shall be entitled to be returned to the United States, under such regulations as may be prescribed by the Secretary of the Treasury, without the payment of customs duty, whether they shall be of domestic or of foreign production: *Provided*, That the articles of foreign production have once paid duty in the United States and no drawback has been allowed thereon, and if any domestic articles are subject to internal-revenue tax, such tax shall be proved to have been paid before exportation and not refunded." (19 U.S.C. 194)

⁵² "The privilege of free entry conferred by section 194 of this title shall apply to wild and other animals of foreign origin taken abroad temporarily for exhibition in connection with any circus or menagerie, subject, however, to the conditions and limitations prescribed in said section. The provision of this section shall apply only in such cases as those of foreign-born animals taken abroad, and inventories of which are filed prior to their leaving the country with the collector of customs at the port of their departure." (30 Stat. 1372; 19 U.S.C. 195)

⁵³ "Articles, when returned after having been loaned and exported for use temporarily abroad solely for exhibition, examination, or experimentation, for scientific or educational purposes, if imported by or for the account of the person who exported them from the United States, and not for sale,

shall be required, irrespective of the value of the shipment:

(1) A certificate of exportation, customs Form 4467;

(2) A declaration made by the foreign shipper before the United States consul, on a modified consular Form 204, stating that such articles were sent from the United States solely for temporary scientific or educational use and describing the use to which they are put; and

(3) A declaration of the ultimate consignee in substantially the following form:

District No. _____, Port of _____,
Collector's Office, _____, 19____.

I, _____, declare under oath that the several articles described in the annexed entry are, to the best of my knowledge and belief, the identical articles exported from the United States on the ____ day of _____, 19____, by _____

(Actual shipper)
address _____, for the account of _____, address _____; that they are returned to _____, address _____, for the account of _____, address _____; that the said articles were exported solely for temporary scientific or educational purposes and for no other use abroad than for exhibition, examination, or experimentation; that they are being returned without having been changed in condition in any manner, except by reason of their bona fide use as follows:

(Describe change in condition)

(Ultimate consignee)
Declared to under oath before me this ____ day of _____, 19____.

(Title or designation)

(b) If it is shown to be impracticable to produce the certificate of exportation required by paragraph (a) (1), the collector may accept other satisfactory evidence of exportation. The collector may take a bond to secure the subsequent production of any of the evidence or documents required by the preceding paragraph which are not available at the time of entry. (Par. 1815; sec. 201, 46 Stat. 672, 47 Stat. 1570; secs. 2, 35, 36, 52 Stat. 1077, 1092, 1093; 19 U.S.C. 1201)

THEATRICAL EFFECTS, MOTION-PICTURE FILMS, AND COMMERCIAL TRAVELERS' SAMPLES

§ 10.68 *Procedure.* (a) Theatrical scenery, properties, and effects, motion-picture films, and commercial travelers' samples, of domestic or foreign origin, taken abroad may be returned without formal entry, provided that prior to exportation of such articles an application on customs Form 4455 completely describing the articles was filed with the collector at the port of exportation and the merchandise was identified as set forth in section 10.8, governing the exportation of articles sent abroad for repairs. In the case of commercial trav-

subject to such regulations as the Secretary of the Treasury shall prescribe." (Tariff Act of 1930 par. 1815 (free list), as amended; 19 U.S.C. 1201, par. 1815)

elers' samples taken abroad for temporary use, collectors, in their discretion, may waive examination at the time of exportation.

(b) When any such articles are to be returned to the United States from a contiguous foreign country in which a United States customs officer is stationed, the articles may be presented to such officer with the duplicate copy of the application for examination and comparison with the descriptive list. Upon completion of such examination, the packages containing the articles shall be corded and sealed or forwarded in cars sealed by customs officers and shall be manifested in the same manner as personal baggage. Articles so treated shall be released upon arrival in the United States and removal of the seals by customs officers.

(c) When commercial travelers' samples consisting of raw cotton are taken to and returned from Canada, the application on customs Form 4455 shall be executed in triplicate, two copies thereof to be returned to the traveler for surrender to the customs officer on the return of the samples from Canada. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

§ 10.69 *Samples to Great Britain and Ireland under reciprocal agreement.* Descriptive lists of samples taken to Great Britain and Ireland by commercial travelers of the United States under the joint declarations of December 3 and 8, 1910 (State Department treaty series 552), shall be required in triplicate, verified by the affidavit of the commercial traveler before a customs officer, and shall show that the samples are for use as models or patterns for the purpose of obtaining orders and not for sale and that the lists contain a full description of the articles. One copy shall be retained and the others shall be delivered to the commercial traveler—one for the identification of the samples on their return to the United States and one for the use of the foreign customs authorities. The latter copy must have been attested by a consular officer of the country concerned in the United States. (R.S. 251, sec. 624, 46 Stat. 759; 19 U.S.C. 66, 1624)

ANIMALS AND BIRDS

§ 10.70 *Purebred animals for breeding purposes; affidavit; certificate.* (a) There shall be filed in connection with the entry of purebred animals for breeding purposes under paragraph 1606, Tariff Act of 1930,⁶⁴ an affidavit on customs

⁶⁴“(a) Any animal imported by a citizen of the United States specially for breeding purposes shall be admitted free, whether intended to be used by the importer himself or for sale for such purposes, except black or silver foxes: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed: *Provided further*, That the certificate of such record and pedigree of such animal shall be produced

Form 3327 showing that the importer is a citizen of the United States and that the animals are imported specially for breeding purposes.⁶⁵

(b) No claim for free entry shall be allowed in liquidation of the entry until the collector of customs has received from the Department of Agriculture a certificate that the animal is purebred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed. Importers are required by regulations of the Department of Agriculture to make application for a certificate of pure breeding directly to the Bureau of Animal Industry of that Department on A. H. Form 105, accompanied by an affidavit on A. H. Form 283. The regulations of the Department of Agriculture prescribing the requirements for the issuance of certificates of pure breeding provide that all animals imported under such regulations must be accompanied to the United States customs port of first arrival by certificates of pedigree and transfers of ownership in order that identification may be accomplished, and that, if such animals are moved from such port prior to the presentation of such certificates and transfers, such action shall constitute a waiver of any further claim to certification under such regulations.

(c) The regulations of the Department of Agriculture prescribing the requirements for the issuance of certificates of pure breeding covering animals entered under paragraph 1606 require an examination (for the purpose of determining identity by a Federal inspector at the coast or border port of arrival of the animals. In the cases of cats and dogs arriving at Canadian border ports, customs officers and employees are hereby authorized and directed to make the examination required by such regulations of the Department of Agriculture. Customs officers and employees are also authorized and directed to make such examinations at the ports of New York and Boston, provided the dog or cat is brought into the United States by a pas-

and submitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer that the animal imported is the identical animal described in said certificate of record and pedigree. The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the identity of such animal: *And provided further*, That the collectors of customs shall require a certificate from the Department of Agriculture stating that such animal is pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.

“(b) The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.” (Tariff Act of 1930, par. 1606 (a), (b) (free list); 19 U.S.C. 1201, par. 1606 (a), (b))

⁶⁵The fact that such animals may be used incidentally for driving or working purposes will not exclude them from free entry if they are imported primarily for breeding purposes.

senger. (Par. 1606: sec. 201, sec. 624, 46 Stat. 672, 759, R.S. 161; 19 U.S.C. 1201, 1624, 5 U.S.C. 22)

§ 10.71 *Purebred animals; bond for production of evidence; deposit of estimated duties; stipulation.* (a) When the pedigree certificate and evidence of transfer of ownership have been presented in accordance with the regulations of the Department of Agriculture mentioned in paragraph (b) of the preceding section, the animal may be released from customs custody upon the furnishing by the importer of a bond on customs Form 7551 or 7553 for the production within 6 months of the affidavit required by § 10.70 (a) (if such affidavit cannot be filed at the time of entry) and a certificate of pure breeding.

(b) Such bond shall be canceled only upon the production of the required evidence or on payment of duties.

(c) In cases where the pedigree certificate and evidence of transfer of ownership have been presented in accordance with the regulations of the Department of Agriculture, the importer, if he so elects, may, in lieu of giving a bond, deposit estimated duties and file a stipulation with the collector within 10 days after the date of entry to produce the affidavit and certificate of pure breeding within 6 months from the date of entry, whereupon the liquidation of the entry shall be suspended.

(d) If the pedigree certificate and evidence of transfer of ownership were not presented in accordance with such regulations of the Department of Agriculture, a deposit of estimated duties, in addition to the regular entry bond, shall be required. (Par. 1606: sec. 201, sec. 624, 46 Stat. 672, 759, R.S. 161; 19 U.S.C. 1201, 1624, 5 U.S.C. 22)

§ 10.72 *Horses and mules for immediate slaughter.* Horses or mules claimed to be entitled to free entry under paragraph 1695, Tariff Act of 1930,⁶⁶ shall be admitted free of duty upon the submission of an affidavit in connection with the entry stating that the animals are being imported solely for slaughter, provided the collector is satisfied from an examination of the animals and such other investigation as he deems necessary that no other use is intended. (Par. 1695: sec. 201, 46 Stat. 678, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624.)

§ 10.73 *Cows for dairy purposes.* (a) Claim for the reduced rate of duty on cows for dairy purposes under paragraph 701, Tariff Act of 1930, as modified pursuant to the Canadian Trade Agreement,⁶⁷ shall be made at the time of entry. There shall be filed in connection with the entry an affidavit of the ultimate consignee certifying that the animals were imported in good faith for dairy purposes and that they have actually been delivered to a dairy, farm, or other place suitable for dairy operations, the address of which shall be stated. If the ultimate consignee is not

the importer of record, the latter also shall file an affidavit executed by himself certifying that the animals are being imported in good faith for dairy purposes.

(b) This section shall be inoperative until the effective date of a proclamation of the President, made pursuant to item 701 of the trade agreement with Mexico (T. D. 50797). (Sec. 624, 46 Stat. 749; 19 U.S.C. 1624)

§ 10.74 *Animals straying or driven across boundary for pasturage; offspring.*

(a) When domestic animals for which free entry is to be claimed under paragraph 1606 (c), Tariff Act of 1930,⁶⁸ are driven across the boundary for pasturage purposes, the owner shall file with the collector of customs a descriptive list stating the number of animals, their sex, age, and marks or brands, together with a written statement that the animals therein described are being taken abroad for temporary pasturage only.

(b) Upon the return of such animals within 8 months, entry shall be required

⁶⁸ Tariff Act of 1930:

Para-graph	Description of Article	Rate of duty
701	Cattle, weighing less than two hundred pounds each.....	1½¢ per lb.
	<i>Provided.</i> That such cattle weighing less than two hundred pounds each entered, or withdrawn from warehouse, for consumption in any calendar year after 1938 in excess of 100,000 head shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed.....	2½¢ per lb.
	Cattle, weighing seven hundred pounds or more each: Cows, imported specially for dairy purposes.....	1½¢ per lb.
	Other.....	1½¢ per lb.
	<i>Provided.</i> That after December 31, 1938, such cattle weighing seven hundred pounds or more each (other than cows imported specially for dairy purposes) entered, or withdrawn from warehouse, for consumption in excess of 60,000 head in any quarter year shall not be entitled to a reduction in duty by virtue of this item, and such cattle (other than cows imported specially for dairy purposes) entered, or withdrawn from warehouse, for consumption in excess of 225,000 head in any calendar year shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed.....	3¢ per lb.
	<i>Provided further.</i> That if, after consultation with the Government of the United States of America, the Government of Canada requests the allocation of the quantity entitled to enter at the reduced rate of duty under this item, the Government of the United States of America shall take the necessary steps to allocate the said quantity among countries of export on the basis provided for in Article III of this Agreement."	

(T. D. 49752)

⁶⁶ "Horses, mules, asses, cattle, sheep, and other domestic animals straying across the boundary line into any foreign country or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, shall

and there shall be filed in connection therewith a declaration in the following form:

I, _____, do solemnly declare that I am a resident of _____; that the animals now being returned to the United States are _____ of the identical (Number) _____ animals described in the list filed with the collector of customs at the port of _____ on the _____ day of _____, 19____; and that _____ of (Number) _____ their offspring accompany said animals.

(c) Animals which have strayed across the boundary line may be returned under the above-mentioned provision of law, together with their offspring, without entry if brought back within 30 days; otherwise entry shall be required. (Par. 1606 (c): sec. 201, 46 Stat. 673; 19 U.S.C. 1201)

§ 10.75 *Wild animals and birds; zoological collections.* When wild animals or birds are claimed to be free of duty under paragraph 1607, Tariff Act of 1930,⁶⁹ there shall be filed in connection with the entry a declaration of the ultimate consignee on customs Form 3321, showing that the animals or birds were specially imported pursuant to negotiations conducted prior to importation for the delivery of animals or birds of a named species meeting agreed specifications of reasonable particularity and that they are intended at the time of importation for public exhibition in a collection maintained for scientific or educational purposes and not for sale or for use in connection with any enterprise conducted for profit. The fact that an animal or bird may have been sent on approval shall not preclude free entry under paragraph 1607 when it is actually accepted as a part of the zoological collection and so exhibited. (Par. 1607: sec. 201, 46 Stat. 673; 19 U.S.C. 1201)

§ 10.76 *Game animals and birds.* (a) The following classes of live game animals and birds may be admitted free of duty for stocking purposes under the provisions of paragraph 1682, Tariff Act of 1930,⁷⁰ without reference to the Bureau of Customs, if the requirements of the Fish and Wildlife Service, Department of the Interior, have been complied with.

ANIMALS

1. Cervidae, commonly known as deer and elk.
2. Leporidae, commonly known as rabbits.
3. Sciuridae, commonly known as squirrels.

be dutiable unless brought back to the United States within eight months, in which case they shall be free of duty, under regulations to be prescribed by the Secretary of the Treasury: * * * (Tariff Act of 1930, par. 1606 (c) (free list); 19 U.S.C. 1201, par. 1606)

⁶⁹ " * * * wild animals and birds intended for exhibition in zoological collections for scientific or educational purposes, and not for sale or profit." (Tariff Act of 1930, par. 1607 (free list); 19 U.S.C. 1201, par. 1682)

⁷⁰ "Live game animals and birds, imported for stocking purposes, and game animals and birds killed in foreign countries by residents of the United States and imported by them for noncommercial purposes; under such

⁶⁶ "Horses or mules imported for immediate slaughter." (Tariff Act of 1930, par. 1695 (free list); 19 U.S.C. 1201, par. 1695.)

BIRDS

1. Anatidae, commonly known as ducks and geese.
2. Gallinae, commonly known as turkeys, grouse, pheasants, partridges, and quail.
3. Otidae, commonly known as bustards.
4. Tinamidae, commonly known as tinamous.

(b) Application for the free entry of other live animals or birds under paragraph 1682 shall be referred to the Bureau of Customs for consideration. Animals imported for fur-farming purposes shall not be admitted free of duty under that paragraph.

(c) There shall be filed in connection with the entry a declaration by the importer or his agent on customs Form 3313. If the declaration is signed by an officer of the Federal Government or a state government, or by a person who shall present to the collector an order for the shipment given him by the Federal or state government, a statement as to the place of delivery shall not be required.

(d) Game animals and birds killed in foreign countries by residents of the United States, if not imported for sale or other commercial purposes, may be admitted free of duty upon the filing of a declaration on customs Form 3315 in connection with the entry. No bond or cash deposit to insure the destruction or exportation of the plumage of such birds shall be required. (Par. 1682: sec. 201, 46 Stat. 678; 19 U.S.C. 1201)

§ 10.77 *Furs and fur skins.* Importers of shearling sheepskins or other skins bearing wool or hair of the kinds described in paragraphs 1101 or 1102, Tariff Act of 1930, as amended, and claimed to be free of duty under paragraph 1681,⁷¹ shall file in connection with the entry an affidavit that the skins are to be used for no other purpose than as fur skins, and free entry shall be dependent on a report of the appraiser that they are of a character which would make it unprofitable to remove the wool or hair for the ordinary purposes for which wool or hair is used and are specially selected and suitable for use, without removing the wool or hair from the skin, in the manufacture or trimming of clothing, driving gloves, etc. (Par. 1681: sec. 201, 46 Stat. 677, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

PRODUCTS OF AMERICAN FISHERIES

§ 10.78 *Entry.* (a) Except as prescribed in § 10.79 (d), no entry shall be required for fish or other marine products taken on the high seas by vessels of the United States or by residents of

regulations as the Secretary of Agriculture and the Secretary of the Treasury shall prescribe." (Tariff Act of 1930, par. 1682 (free list); 19 U.S.C. 1201)

⁷¹"Furs and fur skins, not specially provided for, undressed." (Tariff Act of 1930, par. 1681 (free list); 19 U.S.C. 1201)

the United States in undocumented vessels owned in the United States when such fish or other products are brought into port by the taking vessel.

(b) An American fishery, within the meaning of paragraph 1730 (a), is defined as a fishing enterprise conducted under the American flag by vessels of the United States on the high seas or in foreign waters in which such vessels have the right, by treaty or otherwise, to take fish or other marine products and may include a shore station operated in conjunction with such vessels by the owner or master thereof.

(c) The employment of citizens of a foreign country by an American fishery is permissible but the purchase by an American fishery of fish or other marine products taken by citizens of a foreign country on the high seas or in foreign waters will subject such fish or other marine products to treatment as foreign merchandise.

(d) Products of an American fishery shall be entitled to free entry although prepared, preserved, or otherwise changed in condition, provided the work is done at sea by the master or crew of the fishery or by persons employed by and under the supervision of the master or owner of the fishery. Fish (except cod, haddock, hake, pollock, cusk, mackerel, and swordfish) the product of an American fishery landed in a foreign country and there not further advanced than beheaded, eviscerated, packed in ice, frozen, and with fins removed shall be entitled to free entry, whether or not such processing is done by the American fishery. Products of an American fishery prepared or preserved on the treaty coasts of Newfoundland, Magdalen Islands, or Labrador, as such coasts are defined in the Convention of 1818 between the United States and Great Britain, shall be entitled to free entry only if the preparation or preservation is done by an American fishery.⁷² (Par. 1730 (a): sec.

⁷²"All products of American fisheries (including fish, shellfish, and other marine animals, and spermaceti, whale, fish, and other marine animal oils), which have not been landed in a foreign country or which, if so landed, have been landed solely for transshipment without change in condition: *Provided*, That fish the product of American fisheries (except cod, haddock, hake, pollock, cusk, mackerel, and swordfish) landed in a foreign country and there not further advanced than beheaded, eviscerated, packed in ice, frozen, and with fins removed, shall be exempt from duty: *Provided further*, That products of American fisheries, prepared or preserved by an American fishery, on the treaty coasts of Newfoundland, Magdalen Islands, and Labrador, as such coasts are defined in the Convention of 1818 between the United States and Great Britain, shall be exempt from duty." (Tariff Act of 1930, par. 1730 (a) (free list); 19 U.S.C. 1201, par. 1730 (a))

201, 46 Stat. 679, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

§ 10.79 *Affidavit; manifest.* (a) When products of American fisheries claimed to be free of duty under paragraph 1730 (a) (Tariff Act of 1930, are imported by the taking vessel, or are shipped to the United States by the master, owner, or agent of the taking vessel otherwise than in the taking vessel, an affidavit, customs Form 3295, by the master of the taking vessel, verified by at least two members of the crew, shall be required in connection with the entry. Additional proof may be required if doubt exists. If any of the products have been landed or transshipped in a foreign country, there shall also be filed in connection with the entry an additional statement as to what, if any, change has been made in the condition of the fish or other marine products since their taking and where such change occurred. If the products are fresh or frozen fillets, fresh or frozen fish steaks, or fresh or frozen slices of fish substantially free of bone (including any of the foregoing divided into sections) which have been processed in a foreign country or its territorial waters, a further statement shall be made in connection with the entry as to the residence status of all persons whose labor was used in the processing of such products.

(b) If fish or other marine products are shipped to the United States by one in a foreign country who has purchased them from the master, owner, or agent of the taking vessel, the affidavit on customs Form 3295 shall be executed by the master and two members of the crew of the American fishing vessel for the entire quantity discharged at the foreign port and shall be placed on file with the American consul having jurisdiction of that port, or with the principal United States customs officer stationed there, if any, if there is no American consul at the port. In such cases there shall be filed in connection with the entry a declaration of the purchaser or his agent, certified by the consul or a United States customs officer authorized to administer oaths at the port where such customs Form 3295 is on file. Such declaration of the purchaser or agent shall be in the following form:

"Wherever, in the statutes of the United States or in the rulings, regulations, or interpretations of various administrative bureaus and agencies of the United States there appears or may appear the term 'products of American fisheries' said term shall not include fresh or frozen fish fillets, fresh or frozen fish steaks, or fresh or frozen slices of fish substantially free of bone (including any of the foregoing divided into sections), produced in a foreign country or its territorial waters, in whole or in part with the use of the labor of persons who are not residents of the United States." (1 U.S.C. 6)

I, _____, agent of the _____ do hereby declare under oath that _____ did receive from the following-named American fishing vessels _____ pounds of _____ and _____ pounds of _____ and that _____ pounds

thereof in _____ cases went forward in _____ consigned to _____ (Carrier) at _____, and that the above products have not been changed in condition after taking except as shown below:

Vessel and registry	Article	Pounds received	Date received	Pounds shipped	Number of cases	Nature of change in condition, place where so changed, residence of laborers. (See Note.)
-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----

(Agent for)
Sworn to before me this _____ day of _____, 19____.

I further certify that the affidavit of the master and two members of the crew of each of the vessels scheduled above, dated as therein shown, covering products of American fisheries and stating such of the above facts as are within their knowledge, is on file at this office, and that to the best of my knowledge and belief the merchandise referred to in the attached invoice is a part of that covered by the said affidavits.

(Title)

NOTE.—Insert in this column the name of country or, if the processing was done on board a vessel outside the territorial waters of any country, the name and registry of the vessel and its location at the time the processing occurred. If fish fillets, steaks, or slices are involved, insert also a statement as to the residence of all laborers engaged in the processing.

(c) If whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), or marine-animal oil of any kind, whether or not such whale, fish, or marine-animal oil be refined, sulphated, sulphated, hydrogenated, or otherwise processed, or fatty acids derived from any of the foregoing, entered for consumption or withdrawn from warehouse for consumption after June 30, 1939, is claimed to be free of the import tax provided in I.R.C. section 2491 (a)²³ as a product of American fisheries,

²³ "In addition to any other tax or duty imposed by law, there shall be imposed upon the following articles imported into the United States, unless treaty provisions of the United States otherwise provide, a tax at the rates set forth in section 2491, to be paid by the importer." (Sec. 2490, I.R.C.)

"Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine-animal oil, tallow, inedible animal oils, inedible animal fats, inedible animal greases, fatty acid derived from any of the foregoing, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphated, sulphated, hydrogenated, or otherwise processed, 8 cents per pound; Provided, That no whale oil (except sperm oil), fish oil, or marine animal oil of any kind (whether or not refined, sulphated, sulphated, hydrogenated or otherwise processed), or fatty acids derived therefrom, shall be admitted to entry, after June 30, 1939, free from the tax herein provided unless such oil was produced on vessels of the United States or in the United States or its possessions, from whales, fish, or marine animals or parts thereof taken and captured by vessels of the United States; * * *." (Sec. 2491 (a), I.R.C.)

there shall be filed in connection with the entry, in addition to the documents required by paragraph (a), a declaration of the master of the American fishery giving the names of the vessels which took and captured the whales, fish, or marine animals from which such oil or fatty acids were produced and stating whether such vessels at the time of taking the whales, fish, or marine animals were documented under the laws of the United States. No vessel shall be considered to be the taking vessel within the meaning of this regulation unless the whales, fish, or marine animals from which the oil or fatty acids were produced were taken and captured directly by such vessel with the use of no other boats than those carried as its regular equipment.

(d) No whale, fish, or marine-animal oil of a class or kind for which a rate of import tax is provided in I.R.C. section 2491 (a) shall be admitted without entry, notwithstanding the provisions of § 10.78 (a).

(e) If entry free of the import tax imposed by I.R.C. section 2491 (a) is claimed for any whale, fish, or marine-animal oil or fatty acid derived therefrom because of its production in the United States, the case shall be submitted to the Bureau for decision.

(f) For the purposes of paragraph (e) of this section and I.R.C. sections 2490 and 2491 (c), the term "United States," when used in a geographical sense, includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia (I.R.C. sec. 3797 (9)). In view of the provisions of I.R.C. section 2493 (3), the tax prescribed in I.R.C. section 2491 (a) shall apply to the oils and fatty acids enumerated in the proviso to such section 2491 (a) which are produced in any possession of the United States, even though such oils or fatty acids were produced from whales, fish, or marine animals taken by vessels of the United States. (Par. 1730 (a): sec. 201, 46 Stat. 679, I.R.C. sec. 2494, 53 Stat. (pt. 1) 268, sec. 624, 46 Stat. 759, R.S. 251; 19 U.S.C. 66, 1201, 1624)

SALT FOR CURING FISH

§ 10.80 *Remission of duty; withdrawal; bond.* Pursuant to section 313 (e), Tariff Act of 1930,²⁴ imported salt entered

²⁴ "Imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, whether such fish are taken by li-

for warehouse may be withdrawn under bond for use in curing fish. Upon proof that the salt has been so used, the duties thereon shall be remitted. In no case shall the quantity of salt withdrawn exceed the reasonable requirements of the case. Withdrawal shall be made on customs Form 7506. When the withdrawal is made by a person other than the importer of record, a bond on customs Form 7561 or other appropriate form for the production of proof of proper use shall be filed. Upon acceptance of the bond, a withdrawal permit shall be issued on customs Form 7506-A. (Sec. 313 (e), (i), 46 Stat. 694, sec. 403, 49 Stat. 1960, sec. 624, 46 Stat. 759; 19 U.S.C. 1313 (e), (i), 1624)

§ 10.81 *Use in any district.* (a) Salt withdrawn under bond for use in curing fish on the shores of navigable waters may be used for such purpose in any district, but the evidence of use in such cases shall be sworn to before a customs officer authorized to administer oaths in the district where the salt was used.

(b) If desired, salt to be used in curing fish on shore in another district than that in which it is warehoused in bond may be withdrawn under a transportation entry and shipped in bond to a port in the district in which it is to be used, at which port it may be entered on customs Form 7519 with customs Form 7506 attached to show withdrawal of the salt for use in curing fish. Thereupon, and upon the filing of a bond on customs Form 7561 or other appropriate form when necessary, such salt may be used without being sent to a bonded warehouse or public store. In such a case the proof of use shall be filed at the latter port. (Sec. 313 (e), (i), 46 Stat. 694, sec. 403, 49 Stat. 1960, sec. 624, 46 Stat. 759; 19 U.S.C. 1313 (e), (i), 1624)

§ 10.82 *Proof of use.* (a) Proof that the salt withdrawn for use in curing fish has been so used shall be as follows:

(1) The affidavit, customs Form 3751, of the person making the withdrawal that the salt has been actually used in curing fish taken by vessels of the United States licensed to engage in the fisheries or in curing fish on the shores of navigable waters of the United States, giving the names of the vessels, tonnage, names of masters, the approximate quantity of fish cured thereby, and the locality in the district where cured if cured on shore;

(2) The affidavit of the master, customs Form 3745, and of at least one other person employed on board any vessel during any voyage on which it is claimed that any part of the salt so withdrawn for curing fish was used that the salt delivered to the vessel by the person making the withdrawal was actually used in curing fish taken by such vessel; and

(3) The affidavits, customs Form 3753, of at least two person actually employed in curing fish on shore (if two or more were so employed) if any part of such salt was so used, stating the quantity of salt used in curing fish on shore and

censed or unlicensed vessels, and upon proof that the salt has been used for either of such purposes, the duties on the same shall be remitted." (Tariff Act of 1930, sec. 313 (e); 19 U.S.C. 1313 (e))

where cured, that it was used in curing fish taken by American fishermen, and the approximate quantity of fish cured.

(b) If the person making the withdrawal is actually employed in curing the fish on shore, the affidavit, customs Form 3751, of one other person so employed will be sufficient. (Sec. 313 (e), (i), 46 Stat. 694, sec. 403, 49 Stat. 1960, sec. 624, 46 Stat. 759; 19 U.S.C. 1313 (e), (i), 1624)

§ 10.83 *Bond; cancelation; extension.* (a) The proofs above required shall be presented to the collector holding the bond before the first day of January next after the date of withdrawal, and if it shall appear to his satisfaction that the entire quantity of salt covered by the bond has been duly accounted for, either by having been used in curing fish or by the payment of duty, the collector may cancel the bond, but in his discretion he may first require additional evidence in corroboration of the proof produced.

(b) On application of the person making the withdrawal, the period of the bond may be extended 1 year so as to allow the salt to be used during the time of extension in curing fish with the same privileges as if used during the original period. (Sec. 313 (e), (i), 46 Stat. 694, sec. 403, 49 Stat. 1960, sec. 624, 46 Stat. 759; 19 U.S.C. 1313 (e), (i) 1624)

LEATHER, HIDES, AND SKINS

§ 10.84 *Leather for use in the manufacture of footwear.* (a) Leather of the kinds provided for at a rate higher than 10 percent ad valorem in paragraph 1530 (c), Tariff Act of 1930,⁷⁵ or in any proclamation of the President supplementary thereto, may be admitted on payment of estimated duty at the rate of 10 per cent ad valorem upon compliance with the following conditions:

(1) An affidavit of the importer that the leather is imported to be used in the manufacture of boots, shoes, or other footwear shall be filed in connection with the entry. In the case of merchandise entered for warehouse, such affidavit may be filed at the time of withdrawal, provided the declared intent existed at the time of importation.

(2) If the leather is entered for consumption, there shall also be filed in connection with the entry a bond on customs Form 7551, 7553, or other appropriate form, with an added condition for the payment of the increased duty in the event the leather is not used in the manufacture of footwear. Liquidation of the entry shall be suspended pending the production of proof of use.

⁷⁵ "Leather (except leather provided for in subparagraph (d) of this paragraph), made from hides or skins of animals (including fish, reptiles, and birds, but not including cattle of the bovine species), in the rough, in the white, crust, or russet, partly finished, or finished, 25 per centum ad valorem; vegetable-tanned rough leather made from goat or sheep skins (including those commercially known as India-tanned goat or sheep skins), 10 per centum ad valorem; any of the foregoing if imported to be used in the manufacture of boots, shoes, or footwear, or cut or wholly or partly manufactured into uppers, vamps, or any forms or shapes suitable for conversion into boots, shoes, or footwear, 10 per centum ad valorem." (Tariff Act of 1930, par. 1530 (c); 19 U.S.C. 1001, par. 1530 (c))

(3) When the leather is entered for warehouse, the regular warehouse entry bond shall be given and withdrawals shall be made on customs Form 7505. Estimated duty at the rate of 10 percent ad valorem shall be deposited at the time of withdrawal and the liquidation of the warehouse entry shall be suspended pending the production of proof of use.

(b) Within 3 years from the date of entry (in the case of warehouse entries as well as consumption entries) the importer shall submit in duplicate an affidavit of the superintendent or manager of the manufacturing plant that the leather has actually been used in the manufacture of boots, shoes, or other footwear. A blanket affidavit covering all purchases of leather from a particular importer during a given period, or all such purchases with specified exceptions, may be accepted for this purpose, provided the importer shall furnish an affidavit showing in detail, in such manner as to be readily identified with each entry, the leather which he sold to such manufacturer during such period. The latter affidavit shall be based on adequate and carefully kept records of the importer, which shall be open at all times to inspection by employees of the Customs Service.

(c) Upon satisfactory proof of use of the leather in the manufacture of boots, shoes, or other footwear, the entries shall be liquidated with duty at the rate of 10 percent ad valorem. When such proof of use is not filed within 3 years from the date of the entry or any extension of the period of the bond authorized by the Bureau, the entry shall be liquidated at the higher rate applicable under paragraph 1530 (c). (Par. 1530 (c), (g); sec. 1, 46 Stat. 666, 667; 19 U.S.C. 1001)

§ 10.85 *Leather to be used in the manufacture of harness or saddlery.* Leather to be used in the manufacture of harness or saddlery may be released on deposit of estimated duty at the rate provided for in paragraph 1530 (b) (3), Tariff Act of 1930,⁷⁶ as modified, in the same manner and subject to the same conditions as leather to be used in the manufacture of footwear, except that the proof of use shall show that the leather was used in the manufacture of harness or saddlery and the other documents required shall be modified accordingly. (Par. 1530 (b) (3), (g); sec. 1, 46 Stat. 666, 667; 19 U.S.C. 1001)

§ 10.86 *Hides and skins of the India water buffalo to be used in the manufacture of rawhide articles.* Pursuant to paragraph 1691, Tariff Act of 1930,⁷⁷

⁷⁶ "Leather (except leather provided for in subparagraph (d) of this paragraph), made from hides or skins of cattle of the bovine species: * * *

(3) leather to be used in the manufacture of harness or saddlery, 12½ per centum ad valorem;" (Tariff Act of 1930, par. 1530 (b) (3); 19 U.S.C. 1001, par. 1530 (b) (3))

Pursuant to trade agreements with Canada and the United Kingdom, the rate of duty has been modified to 10 percent ad valorem. Canadian Trade Agreement (T. D. 49752), schedule II, item 1530 (b); United Kingdom Trade Agreement. (T. D. 49753), schedule IV, item 1530 (b).

⁷⁷ "Hides and skins of the India water buffalo imported to be used in the manufacture of rawhide articles." (Tariff Act of

hides and skins of the India water buffalo imported to be used in the manufacture of rawhide articles may be released without the deposit of duty in the same manner and subject to the same conditions as leather to be used in the manufacture of footwear, except that the proof of use shall show that the merchandise was used in the manufacture of rawhide articles and the other documents required shall be modified accordingly. (Par. 1691; sec. 201, 46 Stat. 678; 19 U.S.C. 1201)

§ 10.87 *Leather to be used in the manufacture of footballs, basketballs, soccer balls, or medicine balls.*⁷⁸ If, at the time of importation, leather of the character ordinarily used in the manufacture of footballs, basketballs, soccer balls, or medicine balls is not intended for the manufacture of such balls, it may be released upon the deposit of duty at the rate applicable to leather not intended for such use, in the same manner and subject to the same conditions as leather to be used in the manufacture of footwear, except that the affidavit filed on entry shall state that the leather is not to be used in the manufacture of footballs, basketballs, soccer balls, or medicine balls and the proof of use shall show that it was used in the manufacture of articles other than such balls, or was exported or destroyed, and the other documents required shall be modified accordingly. (Par. 1530 (b) (6), (g); sec. 1, 46 Stat. 666, 667; 19 U.S.C. 1001)

PATNA RICE

§ 10.88 *Patna rice to be used in the manufacture of canned soups.* Pursuant to paragraph 1752, Tariff Act of 1930,⁷⁹ patna rice cleaned for use in the manufacture of canned soups may be released without the deposit of duty in the same manner and subject to the same conditions as leather to be used in the manufacture of footwear (see sec. 10.84), except that the proof of use shall show that the rice was used in the manufacture of canned soups, and the other documents required shall be modified accordingly. (Par. 1752; sec. 201, 46 Stat. 681, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

MOTION-PICTURE FILMS, MASTER RECORDS, AND METAL MATRICES

§ 10.89 *Motion-picture films exposed abroad by American producers.* (a) Estimated duties at the appropriate rate under paragraph 1551, Tariff Act of 1930, shall be collected on the entry of motion-picture films claimed to be dutiable at the rate of 1 cent per linear foot

1930, par. 1691 (free list); 19 U.S.C. 1201, par. 1691)

⁷⁸ "Leather (except leather provided for in subparagraph (d) of this paragraph), made from hides or skins of cattle of the bovine species: * * *

"(6) leather to be used in the manufacture of footballs, basket balls, soccer balls, or medicine balls, 20 per centum ad valorem;" (Tariff Act of 1930, par. 1530 (b) (6); 19 U.S.C. 1001, par. 1530 (b) (6))

The rate as modified pursuant to the trade agreement with the United Kingdom is 15 percent ad valorem, schedule IV, 1530 (b) (6). (T. D. 49753)

⁷⁹ "Patna rice cleaned for use in the manufacture of canned soups." (Tariff Act of 1930, par. 1752 (free list); 19 U.S.C. 1201, par. 1752.)

under the second proviso to that paragraph," and there shall be filed in connection with the entry an affidavit in substantially the following form:

I, _____, do solemnly swear (or affirm) that I am an American producer of motion-picture films operating temporarily in a foreign country and that the _____ feet of films imported by me ex S. S. _____ on _____ were taken from the United States in the S. S. _____ on _____ and exposed by me in _____, for use in the picture entitled _____ (Country)

Subscribed and sworn to before me this _____ day of _____, 19____.

(b) Within 6 months from the date of entry there shall be filed with the collector an affidavit of the American producer in substantially the following form:

I, _____, do solemnly swear (or affirm) that the _____ feet of motion-picture films imported by me ex S. S. _____ on _____ were used in connection with the production of the picture entitled _____.

I further swear (or affirm) that the number of feet of film in the completed picture is _____, of which _____ feet were made in the United States and _____ feet represent the _____ feet of films exposed in _____ (Country) and imported as above stated.

Subscribed and sworn to before me this _____ day of _____, 19____.

(c) The collector, in his discretion, may extend the 6-months' period during which such affidavit may be furnished and he may refer the claim to a customs agent for investigation if he deems it desirable. Liquidation shall be suspended during the period allowed for the production of the affidavit and pending the receipt of any required report of a customs agent. If, after comparing the number of feet of film exposed abroad and found in the completed picture with the total number of feet in the completed picture, it appears that 60 per cent or more of the completed picture was made in the United States and the other conditions of the proviso are met, the entry shall be liquidated with duty at the rate of 1 cent per linear foot on the total number of feet exposed abroad. (Par. 1551: sec. 1, 46 Stat. 670; 19 U.S.C. 1001)

§ 10.90 Master records and metal matrices. (a) An importer desiring to avail himself of the privilege of importing master records, or metal matrices obtained therefrom, under paragraph

*** * * *Provided*, That upon the importation of photographic and motion-picture films or film negatives taken from the United States and exposed in a foreign country by an American producer of motion pictures operating temporarily in said foreign country in the course of production of a picture 60 per centum or more of which is made in the United States the duty shall be 1 cent per linear foot and the Secretary of the Treasury shall prescribe such rules and regulations as may be necessary for the entry of such films or film negatives under this proviso." (Tariff Act of 1930, par. 1551; 19 U.S.C. 1001)

1797, Tariff Act of 1930,⁸¹ shall file an application with the Bureau. If the application has not been approved when the merchandise involved is imported, liquidation of the entry covering the importation shall be suspended until advice is received from the Bureau of the action taken in the matter.

(b) The importer (and the manufacturer, if the two are not identical) shall prepare a sworn statement and agreement describing (1) the use to be made of the records or matrices, (2) the means adopted to identify them and the products manufactured with their use, and (3) the accounts kept, and agreeing (1) that the plant and accounts shall be open to the inspection of customs officers at all reasonable times, and (2) that the importer will notify the collector at the port where the records or matrices were imported and pay promptly an amount equal to the duties ordinarily collectible thereon in the event he uses or intends to use them in the United States otherwise than in the manufacture of sound records for export purposes.

(c) Consumption entries covering importations under paragraph 1797 shall be filed at a port in the customs district in which the factory where the articles will be used is located.

(d) There shall be filed in connection with each such entry an affidavit of the importer setting forth his name and business address; that he is an exporter of sound records; that the master records or metal matrices are imported for use in the manufacture by or for him of sound records for export purposes; and that sound records produced therefrom will not be used or sold for use in the United States.

(e) The invoice filed with the entry shall contain or be supported by a detailed statement of the cost of production, in the country where made, of each master record or metal matrix covered thereby. If the invoice covers merchandise of a total cost in excess of \$100, it shall be certified in accordance with § 8.14.

(f) A bond on customs Form 7563 shall be filed in connection with each entry. Such bond shall contain an added condition that the principal shall export all the sound records made with the use of imported master records, or metal matrices obtained from master records, covered by the entry and that the principal shall not sell, expose for sale, or use any of the said articles contrary to law and the regulations issued thereunder; or in default thereof that the obligors shall pay an amount equal to the lawful duties which would have accrued on the merchandise.

(g) If and when the application is approved, entries already filed and future entries shall be liquidated in due course without the assessment of duty, but liability on bonds given with the entries shall be discontinued with respect to any article covered thereby only upon payment of liquidated damages in an

⁸¹"Disks of soft wax, commonly known as master records, or metal matrices obtained therefrom, for use in the manufacture of sound records for export purposes." (Tariff Act of 1930, par. 1797 (free list); 19 U.S.C. 1201, par. 1797)

amount equal to the duties which would have accrued had the master records or metal matrices been imported for use otherwise than in the manufacture of sound records for export purposes, or upon satisfactory proof that the master records or metal matrices obtained therefrom have been exported or destroyed under customs supervision, and that all sound records made with the use of such articles have been exported. (Par. 1797: sec. 201, 46 Stat. 683, sec. 624, 46 Stat. 759; 19 U.S.C. 1201, 1624)

WOOLS AND HAIR OF THE CAMEL FOR USE IN MANUFACTURING FLOOR COVERINGS AND OTHER ARTICLES

§ 10.91 Importation under paragraph 1101; entry or withdrawal under bond.

(a) Wool or hair of the camel⁸² imported for use in the manufacture of any of the articles enumerated in paragraph 1101 (b), Tariff Act of 1930, as amended,⁸³ may be entered on customs Form 7501 and immediately released under bond or may be entered for warehouse on customs Form 7502 and remain in bonded warehouse under the ordinary warehouse bond until appropriately withdrawn or otherwise disposed of in accordance with law.

(b) When entry is made on customs Form 7501, it shall have endorsed thereon the following notation: "Above merchandise entered under bond for use in the manufacture of _____ (floor coverings, press cloth, camel's-hair belting, knit or felt boots, or heavy fulled lumbermen's socks) under the provisions of paragraph 1101 (b), Tariff Act of 1930, as amended." The endorsement shall be signed by the obligor on the bond. When the merchandise is entered for warehouse, withdrawals for use in the manufacture of the articles enumerated shall be made on customs Form 7506 in the name of the obligor on the bond.

(c) Such wool or hair which has been released from custody shall not be restored to a customs status from which it could thereafter be entered or withdrawn under the provisions of paragraph 1101 (b), Tariff Act of 1930, as amended. (Par. 1101: sec. 1, 46 Stat. 646, sec. 33 (a), 52 Stat. 1090, sec. 624, 46 Stat. 759; 19 U.S.C. 1001, 1624)

⁸²"Except with referent to entry or withdrawal, the term "wool or hair" means wool or hair in its imported or any other form, that is, wool or hair which has been entered or withdrawn under the provisions of par. 1101 (b), Tariff Act of 1930, as amended, and any product or substance composed wholly or in part of, and resulting from any processing of, such wool or hair under bond, but does not include articles made from such wool or hair and enumerated in such par. 1101 (b).

⁸³"Any of the foregoing may be entered or withdrawn from warehouse without the payment of duty by a manufacturer, processor, or dealer upon the filing of a bond to insure that any wool or hair entered or withdrawn thereunder shall be used only in the manufacture of press cloth, camel's hair belting, knit or felt boots, heavy fulled lumbermen's socks, rugs, carpets, or any other floor covering. * * * The Secretary of the Treasury is authorized to prescribe such regulations, and the form, conditions, and amounts of such bonds as may be necessary to carry into effect the provisions of this subparagraph." (Tariff Act of 1930, par. 1101 (b), as amended; 19 U.S.C. 1001, par. 1101 (b))

§ 10.92 *Bond; form; penalty.* (a) At the time of making entry for consumption or withdrawal from warehouse of the wool or hair there shall be filed a single entry bond on customs Form 7547, unless the transaction is charged against a term bond on customs Form 7549 or other appropriate form. The penalty of the single entry bond shall be in the amount equal to the value of the wool or hair, as set forth in the entry, plus double the estimated duties, as determined at the time of entry. The penalty of the term bond shall be \$10,000, or such larger amount as the collector of customs deems necessary to the protection of the revenue.⁸⁴

(b) A single entry or term bond shall be filed by each manufacturer, processor, or dealer entering or withdrawing the wool or hair under bond or receiving it by transfer under bond in its imported or other form.⁸⁵

(c) Only one term bond shall be required from each manufacturer, processor, or dealer. If wool or hair is entered or withdrawn at any port other than that at which the original term bond is filed, a certified copy of such bond shall be filed at such other port. (Par. 1101: sec. 1, 46 Stat. 646, sec. 33 (a), 52 Stat. 1090, sec. 624, 46 Stat. 759; 19 U.S.C. 1001, 1624)

§ 10.93 *Records of receipt of wool or hair.* (a) Each manufacturer, processor, or dealer who enters or withdraws wool or hair under bond, or who receives wool or hair by transfer under bond, shall keep records which will show:

(1) In the case of entry or withdrawal, the quantity, entered clean content, identity, and description of the wool or hair entered or withdrawn under bond; and

(2) In the case of receipt by transfer, the quantity, description, and date of transfer certificate (see § 10.95 (d)) of the wool or hair received by transfer under bond, and the name and address of the transferor from whom received.

(b) Every lot of wool or hair entered or withdrawn under bond, or received by transfer under bond, shall be marked or stored until put into process in such manner as to insure the identification of the lot with the entry, withdrawal, or transfer certificate.

(c) Each manufacturer or processor shall keep records showing when each lot of bonded wool or hair was put into process by him. (Par. 1101; sec. 1, 46

⁸⁴ * * * A manufacturer, processor, or dealer may be relieved of liability under his bond with respect to any wool or hair so entered or withdrawn which is transferred in its imported or any other form to another manufacturer, processor, or dealer who has filed a bond to insure that the merchandise so transferred shall be used only in the manufacture of the above-enumerated articles. * * * (Tariff Act of 1930, par. 1101 (b), as amended; 19 U.S.C. 1001, par. 1101 (b))

⁸⁵ Wool or hair is transferred under bond whenever it is transferred from the custody of one manufacturer, processor, or dealer to the custody of another manufacturer, processor, or dealer, whether the transferor or transferee is the owner of the merchandise or has received or is to receive such merchandise to be processed for the account of another.

Stat. 646, sec. 33 (a), 52 Stat. 1090, sec. 624, 46 Stat. 759; 19 U.S.C. 1001, 1624)

§ 10.94 *Sworn statements.* (a) Each manufacturer or processor shall keep the records specified in this section with respect to products and substances resulting wholly or in part from wool or hair. Such records may be kept by manufacturing lot or by period of manufacture of not to exceed 6 months, and shall show:

(1) The date or inclusive dates of the processing of each manufacturing lot or the inclusive dates of each period of manufacture;

(2) The quantity, identity, and description of the wool or hair not previously processed by the reporting manufacturer or processor put into process in the lot or during the period;

(3) The quantity and description of all intermediate products, stocks in process, and wastes (including noils) not described in the preceding paragraph which are put into process in the lot or during the period;⁸⁶

(4) The quantity and description of the final products resulting from the processing by the manufacturer or processor; the quantity by weight of the wool or hair contained therein; and

(5) The quantity of any wastes (including noils) incurred which remain on hand upon completion of the manufacturing lot or period of manufacture. Such wastes shall be accounted for under the following designations:

Noils.
Soft (including all wastes, except noils, burr wastes, card strippings, and sweepings, produced after the scouring of the wool or hair and before the spinning operation).

Hard (including all wastes, except sweepings, produced in and after the spinning operation but before completion of the weaving operation or, in the case of the manufacture of articles enumerated in par. 1101 (b), Tariff Act of 1930, as amended, which are not woven, before the completion of the enumerated article).

Fly (including all wastes other than noils and hard and soft wastes as above specified).

White soft wastes and white threads shall be accounted for separately.

(6) The records of each manufacturer or processor shall contain a detailed inventory of all wool and hair on hand at the close of each abstract period or at the completion of each manufacturing lot.

(b) When the manufacturer of any enumerated articles spins the yarns used in the manufacture thereof, he shall also keep records showing the quantity and description of all the yarns so spun.

(c) When a bonded manufacturer or processor has not manufactured or processed any bonded wool or hair for a period of 6 months since his last report, he shall promptly so advise the collector of customs.

(d) Within 3 months after the completion of each lot or period of manufacture, the manufacturer or processor shall submit to the collector of customs where his original bond is on file an

⁸⁶ This applies only to materials carried over from a previous lot or period and does not require the keeping of records of materials which are put back into process in the same lot or period in which they resulted.

abstract of his records of manufacture showing the data provided for heretofore in this section.

(e) Each such abstract shall bear the following affidavit of an authorized officer or member of the firm:

I, _____, do hereby solemnly swear (affirm) that this document is a true and correct abstract of our records of manufacture; that such records have been kept in the manner prescribed by section 10.94, Customs Regulations of 1942.

All wastes reported herein as resulting from operations in our plant resulted in the usual course of manufacture of articles enumerated in paragraph 1101 (b), Tariff Act of 1930, as amended, except as follows:

All wool or hair delivered from our plant during the period covered by this abstract, under a transfer certificate or otherwise, has been listed herein.

(Title)
Subscribed and sworn to before me this _____ day of _____, 19____.

(Notary Public or Deputy Collector of Customs)

(f) In the case of preliminary processors, such as pullers, sorters, washers, scourers, and carbonizers, transfer certificates on customs Form 7531-A covering wool or hair processed and transferred by them may be accepted by the collector as abstracts of the manufacturing records if the certificate (1) shows that the quantity of wool or hair transferred is the entire quantity of product obtained by the transferor from a particular lot of wool or hair received by him for processing, (2) contains, with respect to such lot, an abstract of the data provided for in paragraph (a) of this section, and (3) is supported by the affidavit prescribed in paragraph (e) of this section. (Par. 1101: sec. 1, 46 Stat. 646, sec. 33 (a), 52 Stat. 1090; 19 U.S.C. 1001)

§ 10.95 *Records and reports of enumerated articles of wool or hair delivered; transfer certificates.* (a) Each manufacturer, processor, or dealer shall keep records showing the quantity, description, and wool or hair content of all wool or hair (including samples) and enumerated articles delivered from his premises pursuant to transfer under bond, purchase, consignment, or otherwise. Such records shall also show the date of delivery from the premises and the name and address of the transferee, purchaser, consignee, or other person to whom delivery is made. The records shall show also the exact designation under which any wool or hair was transferred, sold, consigned, or otherwise delivered and (except as to transfers under bond) the price paid or agreed to be paid, or, if there has been no sale or contract of sale, the price that the manufacturer, processor, or dealer would have received or was willing to receive for the wool or hair if sold in the ordinary course of trade. Every delivery within the purview of this paragraph, except of enumerated articles, shall be shown on the abstract prescribed in § 10.94 (d).

(b) Within 30 days after the delivery of wool or hair from the premises, other-

wise than under a transfer certificate provided for in paragraph (d) of this section, the manufacturer, processor, or dealer making such delivery shall file an affidavit with the collector of customs in whose district his original bond is filed, showing the quantity and description of merchandise delivered, the date of delivery, and the name and address of the person to whom delivered. The affidavit shall show the particulars as to price specified in paragraph (a) of this section, whether representative samples have been retained, whether the merchandise resulted in the usual course of manufacture of enumerated articles, and whether such merchandise could have been used (with or without further preparation) in the manufacture of enumerated articles.

(c) The manufacturer, processor, or dealer shall retain for customs inspection a representative sample of not less than one pound of each kind of merchandise for which a report is required by § 10.96 (a) or (b). Such sample shall be properly identified in his records with the report covering such merchandise and shall be available for inspection by proper officers of the Government at all reasonable times for a period of 3 months after its delivery.

(d) Wool or hair transferred by one bonded manufacturer, processor, or dealer to another manufacturer, processor, or dealer shall be covered by a transfer certificate on customs Form 7531-A. When the transfer is made by a dealer, such certificate shall be filed within 30 days after the date of the transfer and when the transfer is made by a manufacturer or processor, it shall be filed within the period allowed for the filing of the abstract on which the transfer is required to be reported. When the original bonds of both the transferor and transferee are on file in the office of one collector of customs, the transfer certificate shall be filed with that officer in duplicate. When the original bond of the transferee is on file in another customs district, the transfer certificate shall be filed in triplicate. The transferor shall not be relieved from liability under his bond until the transferred wool or hair has been charged against the bond of the transferee.

(e) The establishments of bonded manufacturers, processors, and dealers, and the originals of all books and records kept by such manufacturers, processors, and dealers relating to bonded wool or hair shall be available at all reasonable times for inspection by proper officers of the Government. (Par. 1101: sec. 1, 46 Stat. 646, sec. 33 (a), 52 Stat. 1090, sec. 624, 46 Stat. 759; 19 U.S.C. 1001, 1624)

§ 10.96 *Reports of use or transfer for use in violation of bond.* (a) When a bonded manufacturer or processor uses any bonded wool or hair otherwise than in the manufacture of the articles enumerated in paragraph 1101 (b), Tariff Act of 1930, as amended, or in preparation for such manufacture, he shall, within 30 days after such use, make a report thereof to the collector of customs in whose district his original bond is filed,

showing the quantity and description of the wool or hair so used, the use to which it has been put, the date of such use, whether such wool or hair resulted in the usual course of manufacture of the enumerated articles, and whether it could have been used in the usual course of manufacture of such articles.⁸⁷

(b) A manufacturer, processor, or dealer shall likewise report to such collector of customs within 30 days any transfer of bonded wool or hair for use otherwise than in the manufacture of the enumerated articles. The report shall show the quantity and description of the wool or hair, the date of transfer, the name and address of the transferee, and, if known, the specific use to which the wool or hair is to be put. Such a report of a manufacturer or processor shall state whether the wool or hair resulted in the usual course of manufacture of the enumerated articles and whether it could have been used in the manufacture of such articles.

(c) Whether merchandise has resulted in the usual course of manufacture shall be determined with respect to the bona fide and normal operations of the plant at which the merchandise resulted. Merchandise resulting in the usual course of manufacture which cannot be used (with or without further preparation) in the usual course of the manufacture of enumerated articles shall be the quantity of the merchandise resulting in the usual course of manufacture in excess of the quantity thereof which is used in the bona fide and normal operations at the plant at which it resulted. In determining, for the above-mentioned purposes, whether operations are bona fide and normal, consideration may be given to the conditions at the plant and in the industry as a whole. (Par. 1101: sec. 1, 46 Stat. 646, sec. 33 (a), 52 Stat. 1090, sec. 624, 46 Stat. 759; 19 U.S.C. 1001, 1624)

§ 10.97 *Duties, exportation or destruction.* (a) All wool or hair in its imported form used or transferred for use otherwise than in the manufacture of the enumerated articles shall be assessed with duty in accordance with paragraph 1101 (b), Tariff Act of 1930, as amended.⁸⁸ As to merchandise resulting from the use of the imported wool or hair in the usual course of manufacture of the enumerated articles and

"* * * Every manufacturer, processor, or dealer who has given a bond pursuant to the provisions of this subparagraph shall report any use or transfer of merchandise in violation of the terms of his bond, within thirty days after such use or transfer, to the collector of customs in whose district the bond is filed; and for failure to so report, such manufacturer, processor, or dealer shall be liable to a penalty equal to the value of the merchandise so used or transferred at the time and place of such use or transfer. Such penalty shall be in addition to the duties above provided for. * * * (Tariff Act of 1930, par. 1101 (b), as amended; 19 U.S.C. 1001, par. 1101 (b))

"* * * If any wool or hair so entered, withdrawn, or transferred under bond is used or transferred for use in its imported or any other form in any manner otherwise than in the manufacture of the articles enumer-

which is used or transferred for use otherwise than in the manufacture of the enumerated articles, no duty shall be assessed unless such merchandise can be used (with or without further preparation) in ordinary commercial practice in the usual course of manufacture of such enumerated articles, except in the case of white soft wastes, white thread, and noils which shall be dutiable at seven-eighths of the regular duties when they are used or transferred for use otherwise than in the manufacture of the enumerated articles, irrespective of whether they can be used (with or without further preparation) in the manufacture of such enumerated articles. Wastes and other merchandise which have not resulted in the usual course of manufacture of the enumerated articles are dutiable when used or transferred for use otherwise than in the manufacture of the enumerated articles, irrespective of whether they could have been used with or without further preparation.

(b) Wool or hair, except wool or hair in its imported form, shall be credited against the covering bond if exported or destroyed under customs supervision. (Par. 1101: sec. 1, 46 Stat. 646, sec. 33 (a), 52 Stat. 1090, sec. 624, 46 Stat. 759; 19 U.S.C. 1001, 1624)

FLUXING MATERIAL

§ 10.98 *Copper-bearing fluxing material.* (a) For the purpose of this section, ores or concentrates usable as a flux or sulphur reagent, mentioned in the provision for such ores in I. R. C. section 3425,⁸⁹ shall include only ores or concen-

ated above, there shall be levied, collected, and paid on the merchandise so used or transferred in violation of the bond the regular duties which would apply to such merchandise if imported in its condition at the time of such use or transfer. Such duties shall be paid by the manufacturer, processor, or dealer whose bond is charged with the wool or hair at the time of such use or transfer; but such duties shall not be levied or collected on any merchandise (except white soft wastes, white threads and noils, which shall be dutiable at seven-eighths of such regular duties when used or transferred for use otherwise than in the manufacture of the enumerated articles) resulting in the usual course of manufacture of such enumerated manufactured articles which cannot be used (with or without further preparation) in the usual course of the manufacture of such enumerated articles, or which is exported or destroyed. When any wool or hair which has been entered or withdrawn under bond as provided for in this subparagraph is used or transferred for use, in its imported or any other form, otherwise than in the manufacture of the above-enumerated articles and prior to such use or transfer there shall have been combined or mixed with such wool or hair any other merchandise, the whole or the combination or mixture shall be presumed to be composed of wool or hair entered or withdrawn under bond, as provided for in this subparagraph, unless the manufacturer, processor, or dealer liable for the payment of the duties shall establish the quantity of bonded wool or hair in such combination or mixture. * * * (Tariff Act of 1930, par. 1101 (b), as amended; 19 U.S.C. 1001, par. 1101 (b).)

"* * * That ores or concentrates usable as a flux or sulphur reagent in copper smelting and/or converting and having a

trates having a copper content of not more than 15 percent based upon the assay, with a deduction of 1.3 units.

(b) For the purpose of administering this provision of law, the tax year shall begin June 21 of each year and end June 20 of the succeeding year.

(c) There shall be filed in connection with the entry of such copper-bearing ores or concentrates, either for consumption or warehouse, an affidavit of the importer that the material is to be used for fluxing purposes only. In the case of a consumption entry, the estimated tax shall be deposited at the time of entry. Liquidation of entries shall be suspended pending proof of use for fluxing purposes as hereinafter provided.

(d) Samples of the material shall be taken in accordance with the commercial method in effect at the plant if to be used in a bonded smelting warehouse, or in accordance with § 8.48 if entered for consumption, and the copper content thereof shall be determined by the Government chemist in accordance with the assay from which a deduction of 1.3 units shall be made by the collector in the liquidation of the entry.

(e) The management of the smelting or converting plant shall file with the deputy collector at Perth Amboy, N. J., a sworn statement based on its records of operation for each quarterly period showing for each furnace or converter the total quantity of material charged during each month or part thereof of each quarter, the total quantity of material used for fluxing purposes, and the quantity of imported ores or concentrates used for fluxing purposes for which free entry was claimed under the above-mentioned provision, together with the copper content of such imported ores or concentrates computed in accordance with the net Government assay. If the quantity of ores or concentrates used for fluxing purposes in any furnace or converter during any month or part thereof of any quarter is in excess of 25 percent of the charge of such furnace or converter, the quarterly statement shall be accompanied by an explanation of the necessity for using such quantity for fluxing purposes. (Sec. 601 (c) (7), 47 Stat. 260, 49 Stat. 431, 50 Stat. 358)

ETHYL ALCOHOL

§ 10.99 *Importation of ethyl alcohol for nonbeverage purposes.*⁸⁰ (a) If claim is made for the classification of ethyl alcohol of 160 proof or greater under the last clause of paragraph 4 of the

copper content of not more than 15 percent, when imported for fluxing purposes, shall be admitted free of said tax in an aggregate amount of not to exceed in any one year 15,000 tons of copper content. * * * (I.R.C. 3425)

⁸⁰ (a) *Importation without payment of internal-revenue tax.* Under regulations to be prescribed by the Commissioner, with the approval of the Secretary, and subject from the time of its withdrawal from customs custody to all the applicable provisions of this part, alcohol of 160 proof, or greater, may be imported into the United States and be withdrawn, in bond, from customs custody, without payment of the internal-revenue tax imposed by section 2800 upon the act of importing such alcohol, for transfer to industrial alcohol plants, alcohol bonded warehouses, and denaturing plants for re-

Tariff Act of 1930," there shall be filed in connection with the entry an affidavit of the importer that the alcohol is to be used for nonbeverage purposes only and will be withdrawn under permit issued by the Bureau of Internal Revenue for transfer under internal-revenue bond to industrial alcohol plants, industrial alcohol bonded warehouses, or denaturing plants, or under permit for direct shipment to an agency of the United States Government.

(b) Upon the filing of such affidavit and the presentation of the permit referred to therein, executed on Internal Revenue Form 1436, 1444, or 1463, and an application of the importer on Internal Revenue Form 1440 filed in triplicate, release from customs custody may be permitted upon the deposit of estimated duty, if any, and without the deposit of internal-revenue tax.

(c) Prior to release from customs custody, the alcohol shall be gauged by a customs officer who shall note on each copy of Internal Revenue Form 1440 a report of the gauge, the name of the country of exportation, the rate of customs duty paid on the alcohol, and the rate of customs duty which would have been applicable had such spirits been imported for beverage purposes.⁸¹ When shipments are made in tank cars or tank trucks, the details of gauge of each tank car or tank truck shall be reported separately thereon in accordance with the column headings on Internal Revenue Form 1440. The customs officer shall forward two copies of Form 1440 to the storekeeper-gauger at the industrial alcohol plant, industrial alcohol bonded warehouse, or denaturing plant designated in the application and retain one copy for customs purposes.

(d) When shipments of alcohol from customs custody to the industrial plant, industrial alcohol bonded warehouse, or denaturing plant are made in tank cars or tank trucks, all openings affording access to the tanks shall be sealed by a

distillation or denaturation and withdrawal, or withdrawal without redistillation or denaturation, tax free or tax paid as the case may be, for all the purposes authorized by this part. If such alcohol is withdrawn from the said industrial alcohol plants, alcohol bonded warehouses, or denaturing plants for beverage purposes, there shall be paid upon such withdrawal an additional tax equal to the duty which would have been paid had such spirits been imported for beverage purposes, less the duty already paid thereon.

"(b) *Withdrawal tax free for use of United States.*—Alcohol may be withdrawn from customs custody by the United States or any governmental agency thereof for its own use, free of internal-revenue tax, under such regulations as may be prescribed." (Sec. 3125, Pt. II, Subch. C, Ch. 26, Internal Revenue Code; 26 U.S.C. Sup. II 3125)

Section 3124 of Part II, Subchapter C of Chapter 26, of the Internal Revenue Code (26 U.S.C. 3124), provides that when used in that part the term "alcohol" means that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirit of wine, from what-
of 1930, par. 4; 19 U.S.C. 1001, par. 4)

"Alcohol: * * * ethyl for nonbeverage purposes only. * * *." (Tariff Act of 1930, par. 4; 19 U.S.C. 1001, par. 4)

"* * * other spirits manufactured or distilled from grain or other materials, * * *." (Tariff Act of 1930, par. 802; 19 U.S.C. 1001, par. 802)

customs officer with customs seals. When shipments of alcohol from customs custody are made in packages, a customs officer shall gauge and release the alcohol pursuant to appropriate permit on Internal Revenue Form 1436, 1444, or 1463, and application on Internal Revenue Form 1440 in triplicate in the same manner as alcohol shipped in tank cars or tank trucks except that the sealing of the car or truck in which transported shall not be required.

(e) When the industrial alcohol plant, industrial alcohol bonded warehouse, or denaturing plant premises are equipped with suitable dock facilities, the alcohol may, subject to compliance with the customs laws and regulations, be transferred by pipe line from the importing vessel or barge through weighing tanks or other suitable measuring tanks into locked empty storage tanks on the plant or warehouse premises or directly into locked storage tanks thereon, provided such storage tanks are equipped with suitable measuring devices for correctly indicating the actual contents. Such transfer shall be made under customs supervision and the alcohol shall be gauged by a customs officer and released from customs custody upon compliance with the customs laws and presentation of withdrawal permit on Internal Revenue Form 1436 or 1463, and application on Internal Revenue Form 1440 in triplicate.

(f) If the alcohol is withdrawn from customs custody by or for the account of an agency of the United States Government under a permit on Internal Revenue Form 1444, the alcohol, after due entry thereof, shall be gauged by a customs officer who shall prepare a report of gauge on Internal Revenue Form 1440 in triplicate. This form shall be completed in the manner prescribed in paragraph (c) and shall be disposed of as follows: the original shall be retained by the collector of customs, one copy shall be forwarded to the governmental agency to which the alcohol is consigned, and one copy shall be forwarded directly to the Commissioner of Internal Revenue. A customs officer shall state on each copy of Form 1440 the permit number of Form 1444 under which the alcohol is to be withdrawn, and shall prepare Internal Revenue Form 1453 and forward it to the government officer to whom the alcohol is to be delivered at destination. The alcohol may then be released upon the deposit of estimated duty, if any, or in accordance with the provisions of § 8.28 (c), and without the deposit of internal-revenue tax, for shipment to the United States governmental agency named in the permit on Internal Revenue Form 1444.

(g) Upon the completion of the procedure outlined above, the entry shall be liquidated with the assessment of duty at the appropriate rate, if any, and without the assessment of internal-revenue tax. (R.S. 161, 251, sec. 624, 46 Stat. 759; 5 U.S.C. 22, 19 U.S.C. 66, 1624)

[Here follow Parts 11-26, inclusive, which will appear in the next two issues.]

[F. R. Doc. 43-8580; Filed, May 27, 1943; 11:50 a. m.]

TITLE 24—HOUSING CREDIT

Chapter IV—Home Owners' Loan Corporation

[Bulletin 211]

PART 401—GENERAL

CREDIT REPORTS

Section 401.04 (3 F.R. 2382; 5 F.R. 1049) is amended to read as follows:

§ 401.04 *Credit reports.* Credit reports may be ordered from established and approved credit agencies by the regional manager or regional counsel, or by brokers when such credit reports are permitted or required by the regulations or are necessary in the business of the Corporation. The cost of such reports shall not exceed one dollar per report, except as is otherwise provided herein. Credit agencies must be approved by the general manager or the regional manager, and notice of such approval shall be filed with the auditor.

The general manager may authorize compensation not exceeding two dollars per report to approved credit agencies in localities where such reports cannot be obtained at a lower cost, and shall file with the auditor a schedule of fees in excess of one dollar per report which are authorized generally for any locality; and such reports may be ordered within the limits of such schedules by the officers or brokers aforesaid. The general manager also may authorize regional managers to incur and approve expenses for special service in obtaining credit reports, in addition to the above limitations, where they determine that special service is required because of emergency; provided that the cost of the Corporation of any credit report ordered by a broker shall in no event exceed two dollars.

Effective June 14, 1943.

(Secs. 4 (a), 4 (k), 48 Stat. 129, 132, as amended by section 13, 48 Stat. 647; 12 U.S.C. 1463 (a), (k), E.O. 9070, 7 F.R. 1529)

[SEAL]

J. FRANCIS MOORE,
Secretary.

[F. R. Doc. 43-9678; Filed, June 15, 1943; 3:09 p. m.]

TITLE 32—NATIONAL DEFENSE

Chapter IX—War Production Board

Subchapter A—General Provisions

PART 903—DELEGATIONS OF AUTHORITY

[Directive 23, as Amended June 12, 1943¹]

MILITARY RATING PROCEDURE

§ 903.35 *Directive 23—(a) Purpose.* The purpose of this War Production Board directive is to provide for review by representatives of the War Production Board of certain priorities actions taken by the Army and Navy and other

¹ This document is a restatement of Amendment 1 of Directive 23 which appeared in the FEDERAL REGISTER of June 15, 1943, page 8053, and reflects the document in its completed form as of June 12, 1943.

government agencies, and for approval of placement of certain purchase orders rated by such agencies; and to define the scope of such review.

(b) *Requirement of War Production Board approval for ratings of capital equipment and machine tools.* Every preference rating certificate on Form PD-3A, if such instrument assigns a rating to any delivery of capital equipment or machine tools other than those to be incorporated in command construction at the time of construction (whether such delivery is to be made directly to the Army or Navy or other government agency or to a prime or subcontractor thereof), shall, prior to issuance, be approved by a duly authorized official of the War Production Board by endorsing thereon the statement "approved for issuance" duly signed; except in the following cases:

(1) Where the total value of the delivery or deliveries rated by the instrument does not exceed \$500. Purchases shall not be divided for the purpose of making this exception available.

(2) Where the countersigning takes place outside of the forty-eight States, the District of Columbia, and the Dominion of Canada.

(3) A purchase made pursuant to approval given by a commanding officer, commandant, or the Bureau of Supplies and Accounts of the Navy, or by a commanding officer of a defense command of the Army, in an emergency where the degree of urgency is such that advance approval by a War Production Board official cannot be obtained, provided that in each such case a copy of the rating document is mailed within 24 hours after issuance to the appropriate Regional Office of the War Production Board.

(4) Where the capital equipment or machine tools are for shipboard (including floating dry docks) use, or are for use outside the forty-eight States and the District of Columbia for military purposes.

(5) Where capital equipment, not including machine tools, is purchased by or for the account of the military for military operations or for administrative use.

(6) In such other cases as may be excepted, either individually or by classes, by written authority of the War Production Board.

(c) *Procedure for review of rating actions by War Production Board officials.*

(1) Instruments assigning a rating to the delivery of capital equipment and/or machine tools required in connection with a production project in a single plant, where the total cost of all tools and equipment required for the project is less than \$100,000, shall be submitted after countersignature by the appropriate Service Officer to the War Production Board field office within whose jurisdiction the tools or equipment are to be located. The instruments shall be approved by a War Production Board official of such office only after he has determined that the item or items requested are required and that no suitable existing equipment or subcontracting facilities are available, or that the availability or unavailability of such equipment or facilities cannot be ascer-

tained within ten calendar days after receipt thereof. Purchases shall not be divided for the purpose of coming within this paragraph (c) (1). The fact that the equipment and/or machine tools appear on a single preference rating application or on several such applications shall not determine whether the capital equipment and/or machine tools are in connection with a single given project, but the War Production Board field office shall determine this after full consideration of all the facts surrounding such application or applications. When an instrument which has been countersigned by the appropriate Service Officer under paragraph (c) (1) is disapproved by a War Production Board official in a War Production Board field office, the Service Officer may request the War Production Board field office to forward the latter's entire file in the matter, together with a statement of the facts, to the Facilities Bureau of the War Production Board, at the same time forwarding a copy of the statement of the facts to the Army and Navy Munitions Board in Washington and an additional copy to the Production Resources Division of the War Production Board. The Facilities Bureau of the War Production Board may in its discretion direct the issuance of the instrument in question.

(2) Instruments assigning a rating to the delivery of capital equipment and/or machine tools required in connection with a production project in a single plant, where the total cost of all tools and equipment required for the project is \$100,000 or more, shall be submitted after countersignature by the appropriate Service Officer to the appropriate War Production Board field office specified in paragraph (c) (1) or the Routing and Issuance Branch of the War Production Board, Washington, D. C., at the option of the sponsoring agency. If such instrument or instruments are submitted to the War Production Board field office under this paragraph, the field office shall not approve the same but shall recommend the granting or denying of approval and forward the same together with its recommendation to the Facilities Bureau of the War Production Board for approval or disapproval in accordance with prescribed procedure.

(3) The Tools Division of the War Production Board may from time to time specify certain machine tools as to which instruments assigning a rating to the delivery thereof shall follow the procedure specified in paragraph (c) (2) above, irrespective of whether the capital equipment and/or machine tools for the project in question may have a total cost of less than \$100,000.

(d) *Approval of placement of certain purchase orders by War Production Board officials.* No rating heretofore or hereafter issued on a preference rating certificate PD-3A which would fall within the provisions of paragraph (c) (2) shall hereafter be applied to deliveries of machine tools and/or capital equipment, and no purchase order to be rated by such a certificate shall hereafter be placed with the seller, until the War Production Board field office within whose jurisdiction the tools or equipment are to be located has countersigned the

purchase order, or a true copy thereof or a written document containing such appropriate parts thereof as the field office may specify. Before countersigning the same, the appropriate War Production Board official in said field office shall determine that no suitable existing equipment or subcontracting facilities are available, or that the availability or unavailability cannot be ascertained within ten calendar days after receipt thereof. If such countersignature is refused, the plant desiring to place the same or the sponsoring agency may request the War Production Board field office to forward the latter's file for disposition in the same manner as that specified in paragraph (c) (2).

(e) *Rating of military construction.*

(1) All construction, other than command construction as defined below, will be rated only by the War Production Board, even though the facilities, when completed, will be owned, leased or operated by the Army, Navy or Maritime Commission.

(2) "Command construction" as used in this section means the following types of projects ordered built by either the Chief of Staff, U. S. Army, or the Chief of Naval Operations, U. S. Navy, said projects to be built under contracts let by the Corps of Engineers or the Bureau of Yards and Docks; viz, air fields; military housing; alien housing; facilities for the repair of finished items of munitions; overseas or theatre of operations construction; seacoast fortifications; ports and depots; camouflage and other passive defense projects (whether or not owned and operated by the Army or Navy); emergency flood control projects having a value of less than \$100,000; military hospitals; maneuver, training and staging areas and proving grounds.

(3) Command construction as defined above may be rated on PD-3A certificates by Army or Navy contracting and procurement officers. Review thereof by War Production Board officials is no longer required.

(f) *Status of existing administrative orders and instructions.* Except as otherwise expressly provided herein, ratings on PD-3A certificates may be assigned by appropriate officials of the Army and Navy and other designated federal agencies as provided in Division Administrative Order No. 1 as heretofore supplemented, subject to existing and future Army and Navy Munitions Board Instructions, and subject to approval by a War Production Board official where required by paragraph (b) hereof.

(g) *Effective date. Effect upon Priorities Directive No. 2.* This Directive shall become effective the 14th day of June 1943, and shall supersede Priorities Directive No. 2 as heretofore amended. Until that date, Priorities Directive No. 2 as heretofore amended shall remain in full force and effect.

(P.D. Reg. 1, as amended, 6 F.R. 6680; W.P.B. Reg. 1, 7 F.R. 561; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th

Cong., as amended by Pub. Laws 89 and 507, 77th Cong.)

Issued this 12th day of June 1943.

C. E. WILSON,
Executive Vice Chairman.

[F. R. Doc. 43-9683; Filed, June 15, 1943; 4:19 p. m.]

Subchapter B—Executive Vice Chairman

AUTHORITY: Regulations in this subchapter issued under P.D. Reg. 1, as amended, 6 F.R. 6680; W.P.B. Reg. 1, 7 F.R. 561; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.

PART 1010—SUSPENSION ORDERS

[Amtd. 1 to Suspension Order S-261]

TANK CAR OIL CO., INC.

Tank Car Oil Company, Inc., Atlanta, Georgia, has appealed from the provisions of Suspension Order S-261, issued April 1, 1943. After a review of the case it has been determined that Suspension Order S-261 be modified so as to allow Tank Car Oil Company, Inc., to accept increased amounts of motor fuel at five of its service stations.

In view of the foregoing, paragraph (a) of § 1010.261 Suspension Order S-261, issued April 1, 1943, is hereby amended to read as follows:

(a) During each of the months of June and July 1943, Tank Car Oil Company, Inc., its successors or assigns, shall not accept the delivery of any motor fuel, as defined in Limitation Order L-70, at each of the following service stations in excess of the following amounts:

Stations	Gallons
Station No. 1, Macon, Georgia.....	6,900
Station No. 2, 953 Marietta Street, NW., Atlanta, Ga.....	4,200
Station No. 3, 195 Decatur Street SE., Atlanta, Ga.....	1,900
Station No. 4, 1015 Bankhead Avenue NW., Atlanta, Ga.....	6,400
Station No. 8, Hightower & Gordon Roads, Atlanta, Ga.....	5,100
Station No. 5, Cartersville, Ga.....	0
Station No. 6, Vienna, Ga.....	0
Station No. 7, Ft. Valley, Ga.....	0

Issued this 15th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9684; Filed, June 15, 1943; 4:19 p. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-334]

WALLICH LUMBER CO.

Wallich Lumber Company is engaged in the purchase and sale of lumber at 3741 St. Aubin Avenue, Detroit, Michigan. On September 21, 1942, the respondent applied a preference rating of AA-2 for the purpose of obtaining

and did obtain 100,000 board feet of softwood lumber. The respondent actually had no such rating and had no authority to apply such a rating. This unauthorized application of priority rating constituted a violation of Priorities Regulation No. 3, as amended.

On October 28, 1942, respondent wrote the War Production Board that it had not issued a written purchase order or extended any ratings for this lumber; whereas, in fact, the respondent had extended a preference rating and had ordered this lumber. This misrepresentation constituted a violation of Priorities Regulation No. 1, as amended.

On or about November 20, 1942, respondent accepted delivery of the 100,000 board feet of softwood lumber described above. Acceptance of this lumber caused respondent's inventory to exceed the sixty day supply permitted by Conservation Order M-208 to the extent of approximately 56,000 board feet and constituted a violation of the Order.

Respondent from the nature of its business and from the course of its prior business dealings must be deemed to have known of these regulations. Such actions constituted wilful violations of Priorities Regulation No. 3, Priorities Regulation No. 1, and Conservation Order M-208 as amended; they have diverted critical materials to uses unauthorized by the War Production Board and have impeded and hampered the war effort of the United States. In view of the foregoing facts: *It is hereby ordered, That:*

§ 1010.334 *Suspension Order No. S-334.* (a) Deliveries of material to Wallich Lumber Company, its successors or assigns, shall not be accorded priority over deliveries under any other contract or order and no preference ratings shall be assigned, applied, or extended to such deliveries by means of preference rating certificates, preference rating orders, general preference orders, or any other orders or regulations of the War Production Board, except with the written approval of the War Production Board.

(b) No allocations shall be made to Wallich Lumber Company, its successors or assigns, of any material, the supply or distribution of which is governed by any order of the War Production Board, except with the written approval of the War Production Board.

(c) The provisions of this order shall not be applicable to orders bearing a preference Rating AA-3, or higher.

(d) Nothing contained in this order shall be deemed to relieve Wallich Lumber Company, its successors or assigns, from any restriction, prohibition, or provision contained in any other order or regulation of the War Production Board, except in so far as the same may be inconsistent with the provisions hereof.

(e) This order shall take effect on June 17 1943, and shall expire September 17, 1943, at which time the restric-

tions contained in this order shall be of no further effect.

Issued this 15th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9685; Filed, June 15, 1943;
4:19 p. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-345]

AVIATION TOOL AND GAUGE CO.

William Z. Miller is engaged in the manufacture of tools, dies, gauges, jigs and fixtures, under the assumed name of Aviation Tool and Gauge Company, located at 24,490 Telegraph Road, Detroit, Michigan. In August 1942, he had a partner, R. A. Kennedy, who subsequently severed his connection with the firm. In August 1942, the partnership filed with the War Production Board two PC-20 applications containing statements that the partnership had certain contracts with other firms and manufacturers. These statements were false and, therefore, constituted false representations to the War Production Board. Pursuant to the PC-20 applications above referred to, the partnership obtained A-1-a and AA-3 preference ratings which it used to obtain deliveries of machine tools. The obtaining of said preference ratings and the deliveries of machine tools through the aforesaid false representations constituted wilful violations of Priorities Regulation No. 1.

The foregoing violations have hampered and impeded the war effort of the United States. In view of the foregoing, *It is hereby ordered, that:*

§ 1010.345 *Suspension Order No. S-345.*

(a) William Z. Miller, individually or doing business as Aviation Tool and Gauge Company or otherwise, his or its successors and assigns, shall not purchase, order or accept, directly or indirectly, any new capital equipment or new machine tools, unless hereafter specifically authorized in writing by the War Production Board.

(b) No person shall sell, ship or deliver new capital equipment or new machine tools or orders placed by William Z. Miller, individually or doing business as Aviation Tool and Gauge Company or otherwise, his or its successors and assigns, unless hereafter specifically authorized in writing by the War Production Board.

(c) Nothing contained in this order shall be deemed to relieve William Z. Miller, individually or doing business as Aviation Tool and Gauge Company or otherwise, his or its successors or assigns, from any restriction, prohibition or provision contained in any other order or regulation of the War Production Board, except in so far as the same may be inconsistent with the provisions hereof.

(d) This order shall take effect on June 17, 1943, and shall expire on October 17, 1943.

Issued this 15th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9686; Filed, June 15, 1943;
4:19 p. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-346]

MASON SUPPLY CO.

Mrs. Grace S. Mason, doing business as Mason Supply Company, 107 Second Avenue, North, Nashville, Tennessee, is engaged in business as a retailer and installer of plumbing, heating and restaurant equipment. Subsequent to September 1, 1942 she sold and delivered certain plumbing equipment on orders which did not bear preference ratings, in violation of Limitation Orders L-79 and L-123; she purchased certain commercial food warming equipment on a nonrated order, in violation of Limitation Order L-182; she extended unauthorized preference ratings to her suppliers, in violation of Priorities Regulation No. 3; and she obtained fabrication of certain restaurant equipment, the manufacture of which was restricted, in violation of Conservation Order M-126, upon extension of unauthorized preference ratings. At the time of the aforesaid transactions Mrs. Grace S. Mason had general knowledge of the existence of War Production Board regulations, and was under a duty to inform herself of those regulations applicable to her business. The aforesaid violations were, therefore, wilful.

These violations of Limitation Orders L-79, L-123 and L-182, and Priorities Regulation No. 3 have hampered and impeded the war effort of the United States by diverting scarce materials to uses not authorized by the War Production Board. In view of the foregoing, *It is hereby ordered, That:*

§ 1010.346 *Suspension Order No. S-346.*

(a) For a period of ninety days from the date hereof, deliveries of material to Mrs. Grace S. Mason, individually, or doing business as Mason Supply Company, or otherwise, her or its successors or assigns, shall not be accorded priority over deliveries under any other contract or order and no preference ratings shall be assigned, applied or extended to such deliveries by means of preference rating certificates, preference rating orders, general preference orders, or any other order or regulation of the War Production Board, unless hereafter specifically authorized in writing by the War Production Board.

(b) For a period of ninety days from the date hereof, no allocation shall be made to Mrs. Grace S. Mason, individually or doing business as Mason Supply Company, or otherwise, her or its suc-

cessors or assigns, of any material the supply or distribution of which is governed by any order of the War Production Board, unless hereafter specifically authorized in writing by the War Production Board.

(c) Nothing contained in this order shall be deemed to relieve Mrs. Grace S. Mason, individually or doing business as Mason Supply Company, or otherwise, from any restriction, prohibition, or provision contained in any other order or regulation of the War Production Board, except insofar as the same may be inconsistent with the provisions hereof.

(d) This order shall take effect on the date of issuance.

Issued this 15th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9687; Filed, June 15, 1943;
4:19 p. m.]

PART 933—COPPER

[Amtd. 1 to Conservation Order M-9-c as Amended May 17, 1943]

Section 933.4 *Conservation Order M-9-c* is hereby amended:

By amending the lines on the Combined List which now read:

Radio receiving sets for private use (except for replacement vacuum tubes).

To read as follows:

Radio receiving sets and vacuum tubes (except when their manufacture is permitted by the terms of Order L-265 and then only subject to the provisions of paragraphs (b) and (d) (1) of this Order M-9-c).

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9725; Filed, June 16, 1943;
11:46 a. m.]

PART 944—REGULATIONS APPLICABLE TO THE OPERATION OF THE PRIORITIES SYSTEM

[Amtd. 2 to PR 3 as amended June 4, 1943]

Priorities Regulation 3 (§ 944.23) is hereby amended in the following respects:

1. The following item is added to List A and therefore may be delivered without regard to preference ratings:

13. Ice

2. The following items are added to List B and therefore preference ratings assigned to the delivery of maintenance, repair and operating supplies may not be used to obtain them:

34. Flatware
35. Fuel
36. Pens, Fountain
37. Pencils, Mechanical
38. Pencils, Wood Cased
39. Pen Nibs, Steel
40. Pen Holders

3. Order P-89 is added in the parenthesis after item 21 on List B so that such item will read as follows:

21. Laboratory instruments and equipment (except ratings assigned by Preference Rating Orders P-43, P-89 and P-98-b).

4. Item 6, "Flatware", is deleted from List A and all ratings, other than those assigned for maintenance, repair or operating supplies, which were cancelled on orders for Flatware by the amendment of Priorities Regulation 3 issued June 4, 1943, are hereby specifically reinstated, and so far as possible effect shall be given thereto as though Flatware had not been included on List A.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9726; Filed, June 16, 1943;
11:48 a. m.]

PART 944—REGULATIONS APPLICABLE TO THE OPERATION OF THE PRIORITIES SYSTEM

[Interpretation 1 to Priorities Regulation 11B]

The following official interpretation is hereby issued with respect to Priorities Regulation No. 11B (§ 944.32B):

The term "production material" in paragraph (b) (1) includes material which, at any stage of production, enters into the chemical reaction necessary to the manufacture of an unclassified product. It also includes any material which is used as a solvent, wash or extractant at any stage of the production of chemicals.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9727; Filed, June 16, 1943;
11:48 a. m.]

PART 1029—FARM MACHINERY AND EQUIPMENT AND ATTACHMENTS AND REPAIR PARTS THEREFOR

[General Preference Order M-330, Supp. 1]
FARM SUPPLIES, VALVES AND PIPE FITTINGS

The following supplement is issued pursuant to the provisions of paragraph (c) of General Preference Order M-330.

§ 1029.31 *General Preference Order M-330, Supplement 1—(a) Definitions.* For the purposes of this supplemental order:

(1) "Valve" means any brass, bronze or iron body gate, globe, angle or check valve of sizes up to and including 2-inch.

(2) "Fittings" means any cast or malleable iron pipe fittings of sizes up to and including 2-inch.

(3) "Manufacturer" means any person engaged in the manufacture of valves or fittings.

(4) The terms "farmer", "dealer", "distributor" and "farm distribution outlet" have the meanings prescribed by definition in Priorities Regulation 19 and General Preference Order M-330.

(b) *Limitations.* (1) During the period June 20, 1943 through September 30, 1943, manufacturers shall disregard preference ratings (other than AAA) on purchase orders for valves and fittings to the extent necessary to fill purchase orders from dealers, distributors and farm distribution outlets for valves and fittings, which latter purchase orders are accompanied by any of the forms of certificates prescribed in Priorities Regulation 19 or General Preference Order M-330; only, however, to the extent of:

(i) A quantity of valves equal to three (3%) percent of his production (in dollar volume) of valves during the fourth calendar quarter of 1942; and

(ii) A quantity of fittings equal to fifteen (15%) percent of his production (in dollar volume) of fittings during the fourth calendar quarter of 1942.

(2) No such certified orders shall be permitted to interfere with any schedule of deliveries of valves or fittings which has been frozen under General Scheduling Order M-293.

(3) No manufacturer shall sell or transfer on such certified purchase orders valves or fittings which do not conform to the requirements of General Limitation Orders L-252, L-278 and L-288.

(4) A manufacturer who cannot, within the limits prescribed in paragraph (b) (1) hereof, fill all certified orders placed with him by dealers, distributors and farm distribution outlets during the stated period ending September 30, 1943, may prorate deliveries among such orders on the basis of his normal business practice, regardless of preference ratings (other than AAA).

(5) Orders from dealers, distributors and farm distribution outlets for valves and fittings in excess of the maximum quantities prescribed in paragraph (b) (1) hereof shall be filled only in accordance with priorities regulations, subject to the extent to which partial deliveries may have been made on such orders on a prorated basis under paragraph (b) (4) hereof. This order is subject to all of the provisions of General Preference Order M-330. It does not authorize deviation from any War Production Board regulations or orders except to the extent specifically provided herein.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9728; Filed, June 16, 1943;
11:48 a. m.]

PART 1054—LEAD AND TIN SCRAP

[Revocation of Supplementary Order M-72-a]

Section 1054.2 *Supplementary Order M-72-a* is hereby revoked: *Provided however,* That all authorizations heretofore issued under paragraphs (b) (1), (b) 2, (b) (3) and (c) of said order shall remain effective until the deliveries permitted thereby have been completed. This action shall not be construed to affect in any way any liability or penalty accrued

or incurred under said order or any amendment thereto.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9729; Filed, June 16, 1943;
11:46 a. m.]

PART 1158—INDUSTRIAL MACHINERY

[Limitation Order L-83 as Amended June 16, 1943]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of certain critical materials used in the manufacture of industrial machinery for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 1158.1 *General Limitation Order L-83—(a) Definitions.* For the purpose of this order:

(1) "Person" means any individual, partnership, association, business trust, corporation, governmental corporation or agency, or any organized group of persons, whether incorporated or not.

(2) "Critical industrial machinery" means new, used or reconditioned machinery, of the kinds listed, from time to time, in List A. The value of a critical industrial machine shall be the selling price, or in any case where the machine is rented, the cost of production (as indicated by the company's regularly established cost accounting system), excise tax value, or insurance value, whichever is higher. The term "new critical industrial machinery" means any critical industrial machinery which has not been delivered to any person acquiring it for use, and does not include used or reconditioned machinery. The term "used critical industry machinery" means any critical industrial machinery which at any time has been delivered to any person acquiring it for use, but does not include rebuilt machinery. The term "reconditioned critical industrial machinery" means used machinery which has been rebuilt or otherwise conditioned for resale, or reuse.

(3) "Manufacturer" means any person producing critical industrial machinery.

(4) "Distributor" means any person regularly engaged in the business of buying or otherwise acquiring new, used, or reconditioned machinery for resale.

(5) "Order" means any commitment or other arrangement for the delivery of critical industrial machinery, whether by purchase, lease, rental, or otherwise.

(6) "Approved order" means:

(i) Any order for critical industrial machinery, when accompanied by a PD-3A certificate, to be delivered to, or for the account of:

(a) The Army or Navy of the United States, the United States Maritime Commission, the Panama Canal, the Coast and Geodetic Survey, the Coast Guard, the Civil Aeronautics Authority, the National Advisory Committee for Aeronau-

tics, the Office of Scientific Research and Development;

(b) The government of any of the following countries: Belgium, China, Czechoslovakia, Free France, Greece, Iceland, Netherlands, Norway, Poland, Russia, Turkey, United Kingdom including its Dominions, Crown Colonies, and Protectorates, and Yugoslavia.

(ii) Any order placed by any agency of the United States Government for critical industrial machinery to be delivered to, or for the account of, the government of any country listed above, or any other country, including those in the western hemisphere, pursuant to the Act of March 11, 1941 entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act).

(iii) Any order for critical industrial machinery bearing a preference rating of A-9 or higher assigned by a Preference Rating Certificate PD-3 or PD-3A countersigned prior to May 18, 1942, by a Preference Rating Order in the P-19 series issued prior to May 18, 1942, or by a Preference Rating Certificate PD-1 or PD-1A, a Preference Rating Certificate in the PD-25 or PD-408 Series, or Preference Rating Order P-19-h (PD-200 or 200A) issued at any time. After May 18, 1942, Preference Rating Certificate PD-3A shall be used only to assign preference ratings to approved orders to be delivered to or for the account of the agencies set forth in subdivision (i) hereof. Any preference rating certificate or order of any of the kinds enumerated above may be used to secure critical industrial machinery only by the person to whom it was originally issued and only when such machinery is expressly specified on the certificate or order (or its Form PD-200 or 200A). Any person placing an approved order for critical industrial machinery bearing a rating assigned by any such certificate or order who does not deliver such certificate or order but retains the same, as permitted by Priorities Regulation No. 3, as amended from time to time, or by the terms of the preference rating order shall, in addition to furnishing the endorsement required by such Priorities Regulation No. 3, as amended from time to time, or such preference rating order certify to the person from whom the machinery is to be acquired that the certificate or order was originally issued to him and that the critical industrial machinery ordered was expressly specified on the certificate or order (or its Form PD-200 or 200A).

(iv) Any order which the War Production Board authorizes for production or delivery pursuant to paragraph (b) (2) hereof.

(b) *Restrictions on acceptance of orders for, and delivery and acquisition of, critical industrial machinery*—(1) *General prohibitions.* Except as provided in paragraph (b) (4) hereof, no person shall accept any order for critical industrial machinery, or deliver any critical industrial machinery in fulfillment of any order, whether accepted or not; unless such order is an approved order. No person shall accept delivery of any critical industrial machinery except pursuant to an approved order.

(2) *Procedure for authorization of orders on books.* Manufacturers or distributors may apply for authorization to deliver orders which are not approved orders, on their books on May 18, 1942, as it affects classes of critical industrial machinery from time to time, by filing with the War Production Board in triplicate, plainly marked Ref: L-83, a list of all such orders together with the name of the purchaser or lessee, the date of the order, the number of pieces of machinery, a description of the machinery, the value of the machinery, the rating assigned, if any, the preference rating certificate number, if any (or blanket preference rating order and serial number), the specified delivery date, the percentage of completion of the order on May 18, 1942, as it affects any particular kind of machinery, and the expected use to which the machinery will be put. The War Production Board may thereupon, if it is deemed necessary or appropriate in the public interest and to promote the national defense, authorize the delivery of any such orders, or the assignment of preference ratings thereto.

(3) *Auction sales, sales pursuant to court order and similar transactions.* Dispositions of used critical industrial machinery at auction, at sheriff's sale, at tax sales, in liquidations of all or part of a business, and in similar transactions must be approved orders unless such dispositions are made to distributors within the limits specified in paragraph (b) (4) (vii).

(4) *Exempted transactions.* Nothing in this order shall be construed to prohibit any of the following transactions:

(i) The seizure of critical industrial machinery (but not subsequent disposition or use thereof) upon default, by any person pursuant to the terms of a conditional sale agreement, chattel mortgage, pledge, or other security agreement; and the distraint or levy by execution (but not subsequent disposition thereof) by tax authorities.

(ii) The delivery or acquisition of critical industrial machinery (but not subsequent disposition thereof) through a transfer by will or intestacy, or a transfer by operation of law to a trustee, receiver, or assignee for the benefit of creditors, in bankruptcy, insolvency, receivership, or assignment for the benefit of creditors.

(iii) The delivery or acquisition of critical industrial machinery as part of a transaction, such as merger, consolidation, sale and purchase of assets, sale and purchase of stock, or lease of plant, involving the transfer of all or substantially all of the assets of an enterprise, where no liquidation or dismemberment of assets is contemplated.

(iv) The transfer of critical industrial machinery, within a plant, or within a single corporate enterprise (including majority-owned subsidiaries), from one plant or branch to another: *Provided, however,* That nothing in this subdivision (iv) shall be construed to permit transfers from a portion of an enterprise manufacturing, building, or assembling new machinery to a portion using it.

(v) The delivery or acquisition of critical industrial machinery (but not subsequent disposition thereof) as a trade-in, where the machinery to be installed is delivered pursuant to an approved order.

(vi) Deliveries to, and acquisitions by distributors, of new critical industrial machinery in the following two instances only:

(a) To fill approved orders for new critical industrial machinery which orders are actually in the hands of such distributors; or

(b) To replace new critical industrial machinery delivered by such distributor to fill an approved order.

(vi) Deliveries to, and acquisitions by, distributors of used critical industrial machinery (but not subsequent dispositions thereof) at auction, sheriff's sales, tax sales, liquidations or otherwise.

(viii) Subject to the provisions of paragraph (c), the delivery of critical industrial machinery for repair and return, the return of a repaired machine, and the loan of a machine to the user, for a period not to exceed one month, pending the repair of the damaged machine.

(ix) The delivery and acquisition of critical industrial machinery to be scrapped for its material content.

(x) The unloading, from a vessel, of any imported critical industrial machinery.

(xi) The transfer of any interest in any written instrument evidencing an interest in critical industrial machinery: *Provided, however,* That nothing in this subdivision (xi) shall be construed to permit the physical delivery or use of critical industrial machinery.

(xii) The return of any leased critical industrial machinery by the lessee to the lessor upon the expiration, termination, or cancellation of the lease.

(c) *Non-applicability to repair or maintenance of existing equipment.* The prohibitions of paragraph (b) hereof shall not be construed to restrict any delivery (1) to fill any order or group of orders of less than \$1,000 placed with one or more suppliers within any four weeks' period, for parts intended for use in the repair or maintenance of any single existing machine, or a single machine delivered under the terms of this order, or (2) to fill any order of \$1,000 or more for repair or maintenance parts when and only when there has been an actual breakdown or suspension of operations because of damage, wear and tear, destruction or failure of parts or the like, and the essential repair or maintenance parts are not otherwise available.

(d) *Applicability of Priorities Regulation No. 1.* This order and all transactions affected thereby are subject to the provisions of Priorities Regulation No. 1 (Part 944) as amended from time to time, except to the extent that any provision hereof may be inconsistent therewith, in which case the provisions of this order shall govern.

(e) *Appeals.* Any person affected by this order who considers that compliance therewith would work an exceptional and unreasonable hardship upon him may ap-

peal to the War Production Board setting forth the pertinent facts and the reason he considers he is entitled to relief. The War Production Board may thereupon take such action as it deems appropriate.

(f) *Communications to War Production Board.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Washington, D. C., Ref.: L-83.

(g) *Violations.* Any person who willfully violates any provision of this order, or who willfully furnishes false information to the War Production Board in connection with this order is guilty of a crime and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using material under priority control and may be deprived of priorities assistance by the War Production Board.

(h) *Records and reports.* All manufacturers and distributors affected by this order shall keep and preserve for not less than two years accurate and complete records concerning production, deliveries, and orders for industrial machinery. All persons affected by this order shall execute and file with the War Production Board, such reports and questionnaires as said Board shall from time to time request. On or before 15 days after May 18, 1942, as to any kind of machinery, every manufacturer of critical industrial machinery shall file in triplicate with the War Production Board, plainly marked Ref.: L-83, a supplementary list of all orders for critical industrial machinery now on his books (in excess of the amounts listed in List A), not reported under paragraph (b) (2), together with the name of the purchaser or lessee, the date of the order, the number of pieces of machinery, a description of the machinery, the value of the machinery, the rating assigned, the preference rating certificate number, if any, (or blanket preference rating order and serial number), the specified delivery date, the percentage of completion of the order, and the expected use to which the machinery will be put. Manufacturers who have previously filed a list under the order need not refile.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

LIST A

1. Packaging and labeling machinery, on orders for a single machine of a value in excess of \$200: *Provided, however,* That there shall be excluded from the terms of this order, orders for machinery to which a preference rating has been legally applied pursuant to the terms of Preference Rating Order P-115.
2. Pulp and paper making machinery, on orders for a single machine of a value in excess of \$1,000.
3. Paper converting machinery, on orders for a single machine of a value in excess of \$200.
4. Printing and publishing machinery, on orders for a single new, or less-than-five-year-old reconditioned or used machine of a value in excess of \$200.

5. [Deleted June 16, 1943]
6. [Deleted June 16, 1943]
7. [Deleted June 16, 1943]
8. [Deleted June 16, 1943]
9. [Deleted June 16, 1943]
10. [Deleted June 16, 1943]

11. New woodworking, sawmill and logging machinery and equipment, on all orders for a single machine or unit of equipment of a value in excess of \$250. The term "new woodworking, sawmill and logging machinery and equipment" means: new borers, dowel machines, edgers, gluing equipment, grinders, jointers, kilns, lathes, matchers, mills, mortisers, moulders, routers, sanders, saws, shapers, surfacers, tenoners, trimmers, veneer and plywood machines; and all other new machinery and equipment normally used in cutting, shaping, gluing, finishing, or otherwise processing wood and wood products, except machinery used for painting, varnishing, lacquering and similar purposes.

INTERPRETATION 1

Paragraph (a) (2) of General Limitation Order L-83 defines "Critical industrial machinery" as new, used, or reconditioned machinery of the kinds listed from time to time in List A of the order, and provides that the value of a critical industrial machine shall be the selling price with certain exceptions. List A specifies the machinery included in the order. In certain instances, the list contains dollar limitations on the value of machines so included. For instance, bakery machinery is covered by General Limitation Order L-83 only on an order for a single machine of a value in excess of \$200.

The selling price of a machine would normally establish its value for purposes of this order unless other facts indicated that such selling price was not the actual value placed upon the machinery by the buyer and seller. In any case where a used machine is sold with the understanding by buyer or seller that the machine must be repaired or reconditioned in connection with or in relation to the sale transaction, in order that the machine be an effective instrument, the value of the machine for purposes of this order is to be deemed the aggregate of the selling price of the inoperable machine plus the cost of repairing or reconditioning the machine to the point where it can operate effectively. In other words, the sale of a broken down machine, followed by repairing or reconditioning in order that the machine be in condition to operate, does not avoid the impact of the order merely because the original sale of the inoperable machine is fixed at a value below the limitations established in General Limitation Order L-83; the cost of the repairs necessary to render the machine an effective instrument must be added to such original selling price in order to determine the value for the purposes of the order. (Issued December 17, 1942.)

INTERPRETATION 2

General Limitation Order L-83 restricts deliveries to those made on approved orders. An approved order is defined in paragraph (a) (6). Some confusion has arisen as to the exact requirements of an approved order assigned a rating on Form PD-3A, in accordance with the provisions of paragraph (a) (6) (iii). Under this paragraph Form PD-3A may be used after May 18, 1942 only to assign preference ratings to orders to be delivered to or for the direct account of the agencies specified in paragraph (a) (6) (1), and the machinery in question must be specified on the certificate. The two requirements are not alternates but must both be met in any one case. (Issued April 24, 1943.)

[F. R. Doc. 43-9730; Filed, June 16, 1943; 11:46 a. m.]

PART 1222—EXPORTS UNDER LICENSES ISSUED BY THE BOARD OF ECONOMIC WARFARE

[General Exports Order M-148, Supp. 3]

RAYON YARN

Pursuant to the provisions of § 1222.1, General Exports Order M-148, *It is hereby ordered:*

§ 1222.4 *Supplement No. 3 to General Exports Order M-148—(a) Establishment of export quotas.* An export quota system is hereby established for the producers of fine rayon yarn as defined in General Preference Order M-37-d. Such export quotas will be established from time to time by the War Production Board within which quotas the Board of Economic Warfare is authorized to assign preference ratings pursuant to paragraph (a) of Order M-148. On and after August 1, 1943, and until further notice from the War Production Board, each producer of fine rayon yarn shall, notwithstanding any preference rating which may be served upon him, each day set aside to the extent that he possesses active spindles, an amount of such yarn equal to the production of 4% of the total number of his active spindles producing viscose yarn and 2% of the total number of his active spindles producing acetate yarn. The yarn thus set aside shall be known as "export yarn," and shall be set aside, as nearly as practicable, in such denier sizes as will fill the producer's orders on hand for such yarn at the time the producer sets his production schedule. No producer of fine rayon yarn shall be compelled to export or accept an order for export of fine rayon yarn under export license granted by the Board of Economic Warfare in excess of the export quota so established for him, *Provided,* That no such producer shall be prohibited from exporting or accepting an order for export of fine rayon yarn in excess of such quota, unless specifically prohibited by the War Production Board.

(b) *Disposition of export yarn not booked or delivered.* All export yarn set aside from the production of any one month, pursuant to the provisions of paragraph (a) and which has not been delivered or booked during said month, shall, notwithstanding the provisions of General Exports Order M-148, be immediately available for sale to any person otherwise eligible to purchase such yarn.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9731; Filed, June 16, 1943; 11:46 a. m.]

PART 3155—IMPORTED COTTON YARNS AND FABRICS

[Supplementary Order M-272-a, as Amended June 16, 1943]

Section 3155.2 *Supplementary Order M-272-a* is hereby amended to read as follows:

§ 3155.2 *Supplementary Order M-272-a.* The percentage referred to in paragraph (d) of Conservation Order M-272 is hereby re-established at twenty (20%) percent for the calendar quarter beginning July 1, 1943 and for each calendar quarter thereafter, until a different percentage is established: *Provided*, That deliveries based upon orders for English spun combed cotton yarn given prior to June 16, 1943 shall not be affected by this amendment, but shall be controlled by Order M-272-a, as issued March 22, 1943.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9719; Filed, June 16, 1943;
11:47 a. m.]

PART 3242—CORDAGE FIBER, CORDAGE
YARN, AND CORDAGE

[Conservation Order M-312]

COIR FIBER AND PRODUCTS

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of coir fiber and products for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3242.6 *Conservation Order M-312—*
(a) *Definitions.* For the purposes of this order:

(1) "Coir" means the fiber obtained from the fibrous shell of the coconut.

(2) "Coir yarn" means single or plied yarn or roving, twisted or spun, by hand or by machine, from coir.

(3) "Coir rope" means a rope formed of single or plied coir yarns laid or twisted together.

(4) "Coir product" means any product processed from coir or from coir yarn.

(b) *Restrictions on processing, use and sales.* (1) No person shall put into process any coir except for the manufacture of coir yarn.

(2) No manufacturer of coir products shall use, or knowingly sell, any coir yarn except to produce:

(i) A coir product to fill orders for the Army or Navy of the United States, Maritime Commission or the War Shipping Administration, but only to the extent that the use of such coir product is required by the specifications of the prime contract.

(ii) A coir product to fill orders bearing a preference rating of AA-5 or higher, duly applied or extended pursuant to Conservation Order M-328.

(iii) Sugar bags; *Provided*, That the coir yarn is spun from coir produced in Puerto Rico.

(iv) Rope from the following grades of coir yarn or their equivalent only:

Special superior Aryengo Star
Superior Aryengo A-AA-AAA
Superior Aratory A-AA-AAA
Real Alapot A-AA-AAA

(c) *Importation.* The importation of coir and coir products shall be made in

conformity with the provisions of General Imports Order M-63, as amended from time to time.

(d) *Control and allocation.* No manufacturer of coir products shall make or accept delivery of or use or process coir fiber or coir yarn in violation of orders of the War Production Board issued pursuant to this paragraph. The War Production Board may from time to time allocate the supply of coir yarn and coir fiber and specifically direct the time, manner and quantities in which deliveries to or by particular manufacturers shall be made or withheld. Directions issued pursuant to this paragraph may take precedence over any preference rated order.

(e) *Applicability of regulations.* This order and all transactions affected thereby are subject to all the applicable provisions of the regulations of the War Production Board, as amended from time to time.

(f) *Appeals.* Any appeal from the provisions of this order shall be made by filing a letter in triplicate, referring to the particular provision appealed from and stating fully the grounds of the appeal.

(g) *Communications.* All reports required to be filed hereunder and all communications concerning this order shall, unless otherwise directed, be addressed to: War Production Board, Textile, Clothing and Leather Division, Washington, D. C., Reference: M-312.

(h) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9720; Filed, June 16, 1943;
11:47 a. m.]

PART 3265—ETHYL ACETATE AND ISOPROPYL
ACETATE

[General Preference Order M-327 as Amended
June 16, 1943]

§ 3265.1 *General Preference Order M-327—*(a) *Definitions.* (1) "Ethyl acetate" means the chemical known by that name or the name acetic ether, from whatever source derived.

(2) "Isopropyl acetate" means the chemical known by that name, from whatever source derived.

(3) "Producer" means any person engaged in the production or processing of ethyl acetate or isopropyl acetate, and includes any person who imports ethyl acetate or isopropyl acetate or has ethyl acetate or isopropyl acetate produced for him pursuant to toll agreement.

(4) "Distributor" means any person who purchases ethyl acetate or isopropyl acetate solely for the purpose of resale without further processing.

(5) "Supplier" means a producer or distributor.

(b) *Directions to producers.* War Production Board may from time to time issue directions to producers respecting the quantity of ethyl acetate or isopropyl acetate to be produced and the division of production as between the two.

(c) *Restrictions on deliveries and use.* (1) On and after June 12, 1943, no person shall deliver, accept delivery of, or use ethyl acetate or isopropyl acetate except as specifically authorized or directed in writing by War Production Board.

(2) Authorization or directions with respect to deliveries or use in each calendar month will so far as practicable be issued by War Production Board prior to the commencement of such month, but War Production Board may at any time in its discretion and notwithstanding the provisions of paragraph (d) hereof, issue directions with respect to deliveries to be made or accepted, or with respect to the use or uses which may or may not be made of ethyl acetate or isopropyl acetate to be delivered to, or already in the inventory of, the prospective user.

(3) Each person specifically authorized to use or accept delivery of ethyl acetate or isopropyl acetate shall use such material for the purpose authorized, and only for such purpose, except as otherwise specifically directed in writing by War Production Board. Ethyl acetate and isopropyl acetate allocated for inventory shall not be used except as specifically authorized in writing by War Production Board.

(4) Ethyl acetate and isopropyl acetate allocated to fill a specified order or class of orders shall, where and to the extent that such order or class of orders is not for any reason filled, revert to inventory as though originally allocated therefor.

(d) *Exceptions to requirement for specific authorization.* (1) Notwithstanding the provisions of paragraph (b) (1) hereof, specific authorization of War Production Board shall not be required for:

(i) The delivery by any supplier to any other person in any calendar month of not more than 54 gallons of ethyl acetate or isopropyl acetate in the aggregate.

(ii) Acceptance of delivery by any person from any supplier in any calendar month of not more than 54 gallons of ethyl acetate or isopropyl acetate in the aggregate.

(iii) The use by any person in any calendar month of not more than 54 gallons of ethyl acetate or isopropyl acetate in the aggregate.

(iv) The use, in June, 1943, by any person other than a producer or distributor of ethyl acetate and isopropyl acetate owned by him on June 12, 1943.

(2) No supplier shall make any delivery pursuant to paragraph (d) (1) if such delivery will prevent the completion of any delivery which he has been

specifically authorized or directed to make.

(e) *Applications and reports.* (1) Each person requiring authorization to accept delivery of, or to use, ethyl acetate or isopropyl acetate during any calendar month beginning with July, 1943 (including a person seeking such chemicals for resale) shall file application therefor on or before the 15th day of the preceding month. Application for acceptance of delivery or use in June, 1943, shall be filed as soon as possible. In any case, such application shall be made on Form PD-600 in the manner prescribed therein subject to the following special instructions:

(i) Copies of Form PD-600 may be obtained at local field offices of War Production Board.

(ii) Five copies shall be prepared of which four shall be forwarded to War Production Board, Chemicals Division, Washington, D. C., Ref: M-327, and the fifth to be retained for applicant's files.

(iii) An applicant who seeks to receive or use both ethyl acetate and isopropyl acetate shall file a separate set of Form PD-600 for each. Also, where applicant has placed (or proposes to place) orders for ethyl acetate or isopropyl acetate with two or more suppliers for delivery in the applicable month, a separate set of such Form PD-600 shall be filed with respect to each supplier.

(iv) In the heading, under "Name of chemical", specify either "Ethyl acetate" or "Isopropyl acetate"; under "WPB Order No.", specify "M-327"; under "Indicate unit of measure", specify "Pounds."

(v) In space under "Supplier with whom this order is placed", applicant will state the name of the supplier with whom he has placed (or intends to place) an order for the ethyl acetate or isopropyl acetate covered. If application is for authority to use ethyl acetate or isopropyl acetate from own inventory, leave these spaces blank.

(vi) Leave blank Columns 1, 11 and 19.

(vii) In Columns 3 and 20, applicant will specify his primary product in terms of the following:

Chemicals (specify)
Denaturant
Foods and flavorings
Lacquers
Other protective coatings
Other products (specify)
Resale (as ethyl acetate or isopropyl acetate)
Inventory (as ethyl acetate or isopropyl acetate)

(viii) In Column 4 specify ultimate use of product. For example, if the "primary product" called for in Column 3 is "lacquers", the "ultimate use" of the product might be "aircraft finishes". Applicant will also specify in each case whether his customer is Army, Navy, other government agency, Lend-Lease or commercial customer, and will give government specification and contract numbers, if any. Where the Form PD-600 is an application for ethyl acetate or isopropyl acetate for resale or for inventory (as ethyl acetate or isopropyl acetate) leave Column 4 blank.

(ix) In each case where the application on Form PD-600 for authorization to use ethyl acetate or isopropyl acetate is granted, one copy of PD-600, signed by War Production Board, will be returned to the applicant. Where the application is also for authorization to accept delivery, a second copy, similarly signed, will be sent to the supplier selected by War Production Board, and will constitute an authorization to such supplier to make delivery of ethyl acetate or isopropyl acetate to the person entitled by such Form PD-600 to accept delivery. Where authorization is to accept delivery, War Production Board may in the alternative prepare, execute and transmit to the supplier Form PD-601 authorizing such supplier to make delivery to the one or more persons listed therein.

(x) Applicant will fill out completely Tables II, III and IV.

(2) Each producer of ethyl acetate or isopropyl acetate shall file Form PD-601 on or before the 15th day of each month, beginning with July, 1943. Such Form PD-601 shall be executed in the manner prescribed therein subject to the following special instructions:

(i) Copies of Form PD-601 may be obtained at local field offices of War Production Board.

(ii) Four copies shall be prepared, of which three shall be forwarded to War Production Board, Chemicals Division, Washington, D. C., Ref.: M-327, the fourth copy to be retained for applicant's files.

(iii) A separate set of such Form PD-601 shall be filed for ethyl acetate and isopropyl acetate.

(iv) In the heading, under "Name of chemical", specify either "Ethyl acetate" or "Isopropyl acetate", as the case may be; under "WPB Order No.", specify "M-327"; under "Indicate unit of measure", specify "Pounds"; in heading "This schedule is for deliveries to be made during the month of _____, 194...", strike out words "to be" and insert month preceding month in which Form PD-601 is filed, and also indicate year.

(v) List in Column 1, "Total small order deliveries last month", and in Column 4 specify the total quantity of ethyl acetate or isopropyl acetate delivered by applicant in such last month pursuant to paragraph (d) (1) (i) hereof. Table I will in all other respects be left blank.

(vi) Table II must be filled in completely by producers, except for Columns 8, 15 and 16, which may be left blank.

(3) War Production Board may issue other and further directions with respect to preparing and filing Forms PD-600 and PD-601.

(f) *Miscellaneous provisions*—(1) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable regulations of the War Production Board, as amended from time to time.

(2) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order willfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprison-

ment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(3) *Communications to War Production Board.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Chemicals Division, Washington, D. C. Ref: M-327.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9721; Filed, June 16, 1943;
11:47 a. m.]

PART 3268—UREA AND MELAMINE ALDEHYDE
RESIN AND MOLDING COMPOUND

[Allocation Order M-331]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of urea and melamine aldehyde resins and molding compounds for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3268.1 Allocation Order M-331—

(a) *Purpose.* The purpose of this order is to direct the distribution of urea and melamine aldehyde resin and molding compound from the suppliers thereof to the manufacturers who incorporate such resin or molding compound into molded parts, resin bonded shapes or forms, or protective coatings, on the basis of suppliers' PD-601 applications and their customers' PD-600 applications, which in turn will be based on certified descriptions of ultimate use.

Those protective coatings which are purchased from a protective coatings manufacturer who is not a resin supplier, shall be procured against a certified description of end use as described in paragraph (f). Protective coating resins, modified or otherwise, purchased directly from a resin supplier, should be authorized on a PD-600 form.

In those instances where the material made by the product manufacturer passes through intermediate hands such as a distributor before being furnished to someone who is able to issue an end use description, such description shall be transmitted to the product manufacturer without alteration by such intermediary or intermediaries. Information concerning uses denied in whole or in part as covered in paragraph (f) (4) shall likewise be transmitted by such intermediary or intermediaries.

Monthly allocations will be based on the amounts of material available for distribution and the essentiality of the uses stated in the customers' applications. In the case of demands of marginal essentiality or for which substitutes are available, the most complete and full description of end use is necessary to insure proper consideration. Applicants

may determine which uses require the most detailed descriptions of end use on the basis of advice from the Chemicals Division of the War Production Board and from their suppliers, and on the basis of their experience with allocations under this order.

In those instances where all or a portion of the production of the item involved is to be furnished directly to one of the Services, this fact should be cited and supporting proof should be maintained in the applicant's files.

(b) *Definitions.* For the purpose of this order:

(1) "Urea or melamine aldehyde resin" means any synthetic reaction product of urea, thiourea or melamine with formaldehyde, paraformaldehyde, hexamethylenetetramine, furfural or any other organic compound containing the monovalent CHO radical. The term urea or melamine aldehyde resin shall include crystalline reaction products capable of resinification, such as dimethylol urea, and shall include all such resins, modified or otherwise, in liquid, solid, spray dried, cast, granulated or powdered form and in solutions commonly termed syrups and resin solutions, as well as resin dispersions and emulsions. However, the term urea or melamine aldehyde resin shall not include any reaction product used in compounding rubber, or any mixtures of urea or melamine aldehyde resins with other resins or plastics which mixtures are allocated under orders M-10 (Vinyl Polymers) M-246 (Phenolic Resins), M-254 (Para-Phenyl-Phenol Resins), or M-260 (Acrylic Resins), as now or hereafter amended, or products of urea or melamine aldehyde resin or molding compound as defined in paragraph (b) (3).

(2) "Urea or melamine aldehyde molding compound" means any combination of urea or melamine aldehyde resin with bulk filler, such as cotton fiber, wood flour, asbestos, mica or macerated fabrics which can be molded. The term includes but is not limited to uncured molding board and molding blanks.

(3) "Products of urea or melamine aldehyde resin or molding compound" include but are not limited to the following products made from or treated with urea or melamine aldehyde resin or molding compound:

(i) Plywood (including shaped plywood and shaped impregnated wood).

(ii) Products other than plywood built with an adhesive, as for example a corrugated paper carton.

(iii) Laminates (Sheets, Rods, Tubes and Molded Shapes).

(iv) Molded parts.

(v) Protective coatings (other than resins sold by suppliers to protective coatings manufacturers for use in the formulation of protective coatings).

(vi) Dyed, printed or finished textiles.

(vii) Miscellaneous products, such as leather, high-wet strength paper and sand cores.

(4) "Producer" means any person who produces urea or melamine aldehyde resin or molding compound.

(5) "Distributor" means any person who purchases urea or melamine aldehyde resin or molding compound for re-

sale as urea or melamine aldehyde resin or molding compound.

(6) "Supplier" means a producer or distributor.

(7) "Product manufacturer" means any person who manufactures products defined in paragraph (b) (3) above.

(c) *Restrictions on use and delivery.*

(1) On and after July 1, 1943, no supplier shall use or deliver urea or melamine aldehyde resin or molding compound, and no person shall accept delivery thereof from a supplier, except as specifically authorized in writing by the War Production Board.

(2) Each person authorized to accept delivery of urea or melamine aldehyde resin or molding compound shall use such material and products made therefrom only for the purpose authorized, unless otherwise specifically directed in writing by the War Production Board.

(3) The War Production Board, at its discretion, may from time to time issue special written directions to any person with respect to use, delivery or production of urea or melamine aldehyde resin or molding compound, or of products made from such material allocated to such person.

(d) *Exemptions for small order and experimental deliveries.* Notwithstanding the provisions of paragraph (c) (1):

(1) Any person who has not received specific authorization to receive urea or melamine aldehyde resin or molding compound during a given calendar month may accept delivery during such month, for the purpose of manufacturing products of urea or melamine aldehyde resin or molding compound, of a total from all sources of not more than 1000 pounds of urea or melamine aldehyde resin and not more than 100 pounds of urea or melamine aldehyde molding compound.

(2) Any supplier who has not received specific authorization to use urea or melamine aldehyde resin or molding compound during a given month may use during such month a total from all sources of not more than 1000 pounds of urea or melamine aldehyde resin and not more than 100 pounds of urea or melamine aldehyde molding compound.

(3) Any person may receive from a supplier, and any supplier may use, during any one calendar month for experimental purposes not more than 55 gallons of urea or melamine aldehyde resin or molding compound over and above any quantity he may have been specifically authorized or directed to receive or use.

(4) Any supplier may deliver during any calendar month the aggregate quantity of urea or melamine aldehyde resin or molding compound which he has been specifically authorized to deliver during such month to persons seeking to receive material under paragraphs (d) (1) and (d) (3), but in no case shall such supplier

(i) Deliver during such month more than 1000 pounds of urea or melamine aldehyde resin, or more than 100 pounds of urea or melamine aldehyde molding compound, to any person to whom he has not received specific authorization to make delivery in such month;

(ii) Deliver during any such month more than 55 gallons of urea or melamine aldehyde resin or molding compound to any person, in addition to the amount he may have been specifically authorized to deliver to such person.

(e) *General exemptions.* (1) Notwithstanding the provisions of paragraph (c) (1), specific authorization shall not be required for:

(i) Use by any supplier of urea or melamine aldehyde resin or molding compound in the production of any other urea or melamine aldehyde resin or molding compound.

(ii) The change or exchange of grades of any urea or melamine aldehyde resin or molding compound delivered, or specifically authorized for delivery, for other grades of such resin or compound made with the same reactive amine or amines (urea, thiourea or melamine) and for the same end use; but this subparagraph (ii) shall not be construed to require a supplier to make such change or exchange.

(iii) Use or delivery by any supplier and the acceptance of delivery by any person during July 1943, of urea or melamine aldehyde resin or molding compound produced from formaldehyde received by the supplier pursuant to allocation made under Allocation Order M-25 for the month of June 1943.

(iv) Acceptance of delivery by any person from any supplier in July or August, 1943 of urea or melamine aldehyde resin or molding compound shipped by such supplier before August 1, 1943.

(2) Notwithstanding the provisions of paragraph (c) (2), specific authorization shall not be required for delivery of urea or melamine aldehyde resin or molding compound to a supplier.

(3) Notwithstanding the provisions of § 944.12 of Priorities Regulation No. 1, as amended, specific authorization shall not be required for intra-company deliveries of urea or melamine aldehyde resin or molding compound.

(f) *End use certificate.* (1) Each person placing or seeking to place a purchase order with a product manufacturer for products of urea or melamine aldehyde resin or molding compound shall furnish with his order a certificate specifying the end use of the product ordered. Such certificate may be placed on or attached to the purchase order and shall be in substantially the following form, signed manually or as provided in Priorities Regulation No. 7:

(Description of end use)

Pursuant to Allocation Order M-331, the undersigned hereby certifies to the seller and to the War Production Board that the product covered by the accompanying purchase order will be used solely for the purposes listed above.

 (Purchaser) (Address)
 By _____
 (Signature and title of (Date)
 duly authorized officer)

(2) Notwithstanding the provisions of paragraph (f) (1) above, no purchaser of such products shall be required to file a certified description of end use for the purpose of this order, if the end use is apparent to the product manufacturer from his own observation and experience

(for example, in the case of the sale of a molded distributor head); even where the end use is apparent, however, the product manufacturer must, where the purchase is by or for the account of one of the Armed Services, receive and retain in his files written evidence of that fact.

(3) In the event that two or more end uses are involved in a single purchase order, the amount of the product required for each different use shall be listed as a separate item. Each item shall bear an identifying number so that it will be possible for the product manufacturer to advise his customers, by purchase order number and item number, as to the action taken by the War Production Board on his application for the urea or melamine aldehyde resin or molding compound needed to make the product ordered by the customer.

(4) Each product manufacturer is requested to notify each customer as soon as possible of denial, in whole or in part, by the War Production Board of any item or items for which application has been made by such customer.

(5) Any product manufacturer may accept and rely upon any certified description of ultimate use furnished pursuant to this paragraph (f) unless he knows or has reason to believe it to be false.

(6) Each person furnishing a certified description of ultimate use with a purchase order pursuant to paragraph (f) (1) shall use the products delivered on such purchase order only for the purpose specified in such certificate, except as otherwise specifically authorized by the War Production Board. Application for such authorization may be made by letter in triplicate directed to the War Production Board, Chemicals Division, Washington, D. C., Reference M-331, setting forth the material facts.

(g) *Applications and reports.* (1) Each person seeking authorization to accept delivery from a supplier of urea or melamine aldehyde resin or molding compound, and each supplier seeking authorization to use urea or melamine aldehyde resin or molding compound, shall apply for such authorization on Form PD-600, in the manner prescribed therein, subject to the following instructions for the purpose of this order:

Form PD-600. Copies of Form PD-600 may be obtained at local field offices of the War Production Board.

Time. Application shall be made in time to ensure that copies will have reached the supplier and the War Production Board on or before the 8th day of the month preceding the month for which authorization to use or accept delivery is requested, except that applications respecting acceptance, or use in July, 1943, shall be filed as soon as possible but in no event later than June 25, 1943.

Number of copies. Six copies shall be prepared, of which one shall be retained by the applicant, one (with Tables II, III and IV left blank) forwarded to the supplier, and four (three completely filled out and executed and one with Tables II, III and IV blank) forwarded to the War Production Board, Chemicals Division, Washington, D. C., Reference M-331.

Number of sets. A separate set of PD-600 forms shall be submitted for each supplier and for each plant of the applicant.

An applicant who wishes urea or melamine aldehyde resin or molding compound for the manufacture of two or more of the following classes of product, shall file a separate set of PD-600 forms with respect to each, and all applicants, whether or not manufacturing more than one such class of product, shall indicate such product on the right side of the upper margin (using only the appropriate italicized word or words):

Plywood (including shaped plywood and shaped impregnated wood)

Products other than plywood in which urea or melamine aldehyde resins are used as an adhesive.

Laminates

Molded products

Protective coatings

Dyed, printed or finished textiles

All other (*specialty*)

Urea and melamine aldehyde resins and molding compounds may be applied for on the same form.

Heading. Under name of chemical, specify "Urea and/or Melamine aldehyde resins and/or molding compounds"; under "WPB Order No.," specify "M-331"; under "Unit of measure," specify "Pounds (net)"; and otherwise fill in as indicated.

Table I. Specify in the heading the month and year for which allocation is requested.

Column 1. Specify supplier's trade name, number or such other identification as may be required to indicate the type and make-up of each urea or melamine aldehyde resin or molding compound.

Column 2. Specify pounds of resin or molding compound requested for each primary product and product use specified in Columns 3 and 4.

Column 3. Fill in as follows:

Plywood (including shaped plywood and shaped impregnated wood)

Products (other than plywood) in which urea or melamine resins are used as adhesives such as "V" boxes (specify product)

Laminates (specify sheet, rod, tube or molded shape)

Molded products

Protective coatings

Textiles (dyes, printed or finished—specify which)

Other (specify product to be made)

Resale (in original form)

Inventory (in original form)

Column 4. Opposite each primary product listed in Column 3, specify in Column 4 and use as stated in certified descriptions of use, or, in the absence of such certificates, on the basis of the applicant's own observation or experience. Indicate governing military or Lend-Lease contract or specification numbers, if any.

Opposite "resale" or "inventory" in Column 3, write in Column 4 "subject to further authorization."

Columns 9 and 10. Leave blank.

Table II. Specify separately in Column 11 each grade listed in Column 1 of the application and include also in Column 11 one listing covering the total of all materials subject to this order whether or not listed separately in such column. In each case, Columns 13 to 16, inclusive, will be filled out in full.

Table III. Fill in Columns 17 and 18 as indicated, and leave Column 19 blank.

Table IV. Leave blank.

(2) Each supplier seeking authorization to make delivery of urea or melamine aldehyde resin or molding compound shall apply for authorization on Form PD-601, in the manner prescribed therein, subject to the following instructions for the purpose of this order:

Form PD-601. Copies of Form PD-601 may be obtained at local field offices of the War Production Board.

Time. Applications shall be made in time to ensure that copies will have reached the War Production Board on or before the 13th day of the month preceding the month for which allocation is requested, except that applications respecting July, 1943, deliveries shall be filed on or before June 21, 1943.

Number of copies. Four copies shall be prepared, of which one shall be retained by the applicant and three certified copies shall be forwarded to the War Production Board, Chemicals Division, Washington, D. C., Reference M-331.

Number of sets. A separate set of forms shall be submitted for each class of use as described under "Number of sets" in paragraph (g) (1). In those instances where deliveries are to be made from more than one producing plant, the operations of such plants shall be combined into a single set for the same class of uses.

Heading. Under "Name of chemical," specify "Urea and/or Melamine Aldehyde Resin and/or Molding Compound"; under "WPB Order No.," specify "M-331"; specify Delivery Month; under "Unit of Measure," specify "Pounds (net)"; and otherwise fill in as indicated.

Table I. Fill in as indicated, listing customers alphabetically. It is not necessary, however, to list customers to whom deliveries will be made pursuant to paragraph (d) (4). Instead, the supplier will list in Column 1 "Total deliveries pursuant to (d) (4) (i) (estimated)" and "Total deliveries pursuant to (d) (4) (ii) (estimated)", and in each case will enter in Column 4, as one lump sum, the total quantity proposed to be delivered.

Rolling stock. Leave blank columns at end of Table I relating to rolling stock requirements.

Table II. In lieu of a listing of each separate grade in Column 8, one listing should be made for each broad class of material to be supplied to the applicants listed in the PD-601 in question. List separately any grade or sub-class where manufacturing capacity or some other specific limitation exists which prevents the supplier from fulfilling all demands placed upon him as listed in Table I.

The War Production Board may issue special instructions to any person with respect to preparing and filing Forms PD-600 and PD-601 or certificates pursuant to paragraph (f).

(h) *Allocations for inventory.* Urea or melamine aldehyde resin or molding compound allocated for inventory shall not be used for any purpose, except as specifically directed by the War Production Board, or except to fill orders for authorized uses pending arrival of the urea or melamine aldehyde resin or molding compound allocated to fill such orders. Upon arrival of such resin or molding compound, the allocated inventory shall be restored.

(i) *Notification of customers.* Each supplier is requested to notify his regular customers as soon as possible of the requirements of this order and of all amendments hereto, but failure to receive such notice shall not excuse any person from complying with the terms hereof.

(j) *Miscellaneous provisions*—(1) *Applicability of regulations.* This order and all transactions affected hereby are subject to all applicable War Production Board regulations, as amended from time to time.

(2) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact, or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priorities control and may be deprived of priorities assistance.

(3) *Communications to War Production Board.* All reports required to be filed hereunder and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Chemicals Division, Washington, D. C., Reference M-331.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9722; Filed, June 16, 1943;
11:48 a. m.]

PART 3272—SODIUM PHOSPHATES
[General Preference Order M-334]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of sodium phosphates for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3272.1 *General Preference Order M-334—(a) Definitions.* (1) "Sodium phosphate" means di sodium phosphate, tri sodium phosphate, tetra sodium pyrophosphate, sodium tetra phosphate, sodium hexameta phosphate (in soluble form only) and sodium tri poly phosphate. The term includes sodium phosphates in both the anhydrous and hydrated forms.

(2) "Producer" means any person engaged in the production of sodium phosphates and includes any person who has any such material produced for him pursuant to toll agreement.

(3) "Primary distributor" means any person who purchases sodium phosphates direct from a producer for purposes of resale as sodium phosphates.

(4) "Supplier" means a producer, primary distributor or any other person who purchases sodium phosphates for resale as sodium phosphates.

(b) *Restrictions on delivery.* (1) On and after July 1, 1943, no producer or primary distributor shall deliver any sodium phosphate to any person except as specifically authorized or directed in writing by War Production Board. No person shall accept delivery of sodium phosphate which he knows or has reason to believe is delivered in violation of this order.

(2) Authorizations or directions with respect to deliveries to be made in each calendar month by producers and primary distributors will so far as practicable be issued by War Production Board prior to the commencement of such

month (in the normal case on Form PD-602 filed pursuant to paragraph (f) (1) hereof), but War Production Board may at any time issue directions with respect to deliveries to be made.

(3) In the event that any producer or primary distributor after receiving notice from War Production Board with respect to a delivery of sodium phosphates which he is authorized or directed to make to any specific customer, shall be unable to make such delivery either because of receipt of notice of cancellation from such customer or otherwise, such producer or primary distributor shall forthwith give notice of such fact to War Production Board, Chemicals Division, Washington, D. C., Ref: M-334, and shall not, in the absence of specific authorization or direction in writing from War Production Board, sell or otherwise dispose of the sodium phosphates which he is unable to deliver as aforesaid.

(c) *Restrictions on use.* (1) On and after July 1, 1943, no producer shall use any sodium phosphate for a purpose other than the manufacture of any other sodium phosphate, except as specifically authorized or directed in writing by War Production Board.

(2) Each person who, with an order for sodium phosphates, furnishes a certificate required by paragraph (e) (1), shall use the sodium phosphates delivered on such order only as specified in such certificate, except as otherwise authorized or directed in writing by War Production Board.

(3) War Production Board may from time to time issue directions with respect to the use or uses which may or may not be made of sodium phosphates to be delivered or then in inventory.

(d) *Exceptions to requirements for specific authorization.* Notwithstanding the provisions of paragraph (b) (1), specific authorization or direction of War Production Board shall not be required for:

(1) The delivery by any producer or primary distributor to any person in any month of not more than 1,000 lbs. of any sodium phosphate.

(2) The delivery by any producer or primary distributor to any person in any month of not more than 10,000 lbs. of any sodium phosphate; provided that such producer or primary distributor shall have received from such person the certificate called for by paragraph (e) (1), showing that the quantity of such sodium phosphate ordered for delivery in such month, together with all other quantities of such sodium phosphate delivered or ordered for delivery in such month, does not exceed 10,000 lbs.

(e) *Certification of customer's use.* (1) No supplier shall in any calendar month beginning with July, 1943, deliver to any person more than 1,000 lbs. of any sodium phosphate unless prior thereto he shall have received from such person a certificate in substantially the following form:

The undersigned purchaser hereby certifies to War Production Board and to his supplier, pursuant to Order M-334:

I. That the sodium phosphate(s) hereby ordered for delivery in _____, 194____, month _____, will be used by him for the following purpose(s) only:

Use A _____ lbs.
Use B _____ lbs.

II. That the quantity of each sodium phosphate hereby ordered for delivery in such month, taken with all other quantities of such sodium phosphate delivered or ordered for delivery in such month, does not exceed 10,000 lbs.

[NOTE: a. Omit II if not applicable.

b. Where more than one sodium phosphate is ordered, specify in first column 'di sodium phosphate', 'tri sodium phosphate', etc., and for each sodium phosphate, show quantities and uses separately.

c. For other instructions see paragraph (e) (2).]

Name of purchaser

Date By _____
Duly authorized official Title

Suppliers are requested to obtain certificates with respect to deliveries in any calendar month not later than the 10th day of the preceding month. The certificate required by this paragraph need not be filed with War Production Board. It shall be signed by an authorized official either manually or as provided in Priorities Regulation No. 7.

(2) In filling out the certificate called for by paragraph (e) (1), the purchaser will specify use or uses as follows:

Boiler water treatment (including industrial water conditioning)
Foods and drugs (incorporation in)
Direct military (Armed Services, including Maritime Commission, War Shipping Administration—specify which)
Military equipment and supply manufacture
Oil well drilling
Other
Resale (as sodium phosphates)
Inventory (as sodium phosphates)

If purchase is for resale, applicant will specify "resale" followed by statement of use or uses (in terms of the uses specified in this paragraph) to which each sodium phosphate will be put by his customer, except that a primary distributor need specify only "resale".

(f) *Applications and reports.* (1) Each producer and primary distributor requiring authorization to deliver sodium phosphates during any calendar month beginning with August, 1943, (and each producer seeking authorization to use sodium phosphates during any such month) shall file application on or before the 15th day of the preceding month. Applications respecting deliveries in July, 1943, shall be filed not later than June 25, 1943. In any case, the application shall be made on Form PD-602 in the manner prescribed therein subject to the following special instructions:

(i) Copies of Form PD-602 may be obtained at local offices of War Production Board.

(ii) An original and three copies shall be prepared of which the original and two copies shall be filed with War Production Board, Chemicals Division, Washington, D. C., Ref.: M-334, the third copy being retained for applicant's files. The original filed with the War Production Board shall be manually signed by a duly authorized official.

(iii) A separate set of Form PD-602 shall be filed for each sodium phosphate

for which authorization to deliver or use is sought.

(iv) In the heading, under "Name of Material" specify the particular sodium phosphate to which the application relates (for example, "di sodium phosphate"); under "Grade" specify "Anhydrous" or "Crystal" and if crystal, indicate degree of hydration; under "WPB Order No.", specify "M-334"; under heading "This schedule is for delivery to be made during month/quarter _____, 194__" strike out word "quarter" and indicate month and year to which the application relates; under "Unit of measure", specify "Pounds".

(v) In Column 1, applicant will list the name of each customer who has placed with him an order for delivery in the applicable month of more than 10,000 lbs. of any sodium phosphate. If it is necessary to use more than one sheet to list such customers, applicant will number each sheet in order and show grand total for all sheets on last sheet, which is the only one that need be certified.

(vi) With respect to each order from a customer in the applicable month for more than 10,000 lbs. of any sodium phosphate, applicant will specify in Column 1-a the purpose for which his customer will use such sodium phosphate, or in the case that such sodium phosphate is purchased for resale, the fact that it is purchased for resale and the purpose for which such resale will be made. If the sodium phosphate ordered by the customer is for two or more uses, applicant will list each use separately and will show the quantity of sodium phosphate ordered for each use.

(vii) With respect to orders of more than 1,000 lbs. but not more than 10,000 lbs. of any sodium phosphate, names of customers need not be listed but the aggregate quantity of each sodium phosphate ordered for each use will be lumped. More specifically, applicant will specify in Columns 1 and 1-a "Total orders under 10,000 lbs. for use in _____" (inserting in blank the purpose for which customer will use the sodium phosphate), and will specify in Column 4 the total quantity represented by the orders for such product.

(viii) With respect to orders from a customer for delivery of not more than 1,000 lbs. of any sodium phosphate in the applicable month, neither name of customer nor use need be shown. Instead, applicant will state in Columns 1 and 1-a "Total small order deliveries (estimated)" and in Column 4 will specify the total estimated quantity to be delivered.

(ix) A producer requiring permission to use a part or all of his own production of sodium phosphates shall list his own name as customer in Column 1 on Form PD-602, specifying quantity required and product manufactured. Written approval of War Production Board on such Form PD-602 shall constitute authority to the producer to use sodium phosphates in the quantity and for the purposes indicated in such approved form.

(x) Leave Column 6 blank.

(xi) Each producer will report production, deliveries and stocks as required by Table II, Columns 8 to 16, inclusive. Pri-

mary distributors will fill out only Columns 8, 10, 12 and 13.

(2) Each person (not including the Army, Navy, and all other departments and agencies of the United States Government) who requests delivery in any month of more than 10,000 lbs. of any sodium phosphate shall on or before the 15th day of the preceding month, file with War Production Board, Form PD-600, except that a person requesting delivery in July, 1943, shall file such Form PD-600 not later than June 19, 1943. Such form shall be filed by any one person with respect to any one sodium phosphate once only, and having filed such Form PD-600, such person shall have no further obligation under this paragraph (f) (2), unless and until he may wish to receive delivery of more than 10,000 lbs. of some other sodium phosphate. Such Form PD-600 shall be executed and filed in the manner prescribed therein, subject to the following special instructions:

(i) Copies of Form PD-600 may be obtained at local field offices of the War Production Board.

(ii) The original and one copy shall be prepared of which the original shall be filed with War Production Board, Chemicals Division, Washington, D. C., Ref: M-334, the copy being retained for applicant's files. The original copy shall be signed by a duly authorized official.

(iii) A separate set of Form PD-600 shall be filed for each sodium phosphate respecting which a report is required.

(iv) In the heading under "Name of chemical", specify particular sodium phosphate to which report relates (for example, "di sodium phosphate"), under "WPB Order No.", specify "M-334"; under "Indicate unit of measure", specify "Pounds"; strike out heading "Supplier with whom this order is placed", and insert "Usual supplier", and give his name, mailing address and shipping point (if more than one usual supplier, list all suppliers, if necessary using back of Form); under "Your company name", specify applicant's name and indicate mailing address and delivery destination.

(v) Strike out heading at top of Table I "Application for delivery and/or use required for your next month's operations", as well as headings at the top of Columns 2, 3, 4, 9 and 10.

(vi) In Table I applicant will specify the aggregate quantity of each sodium phosphate which he used and/or resold in each calendar quarter beginning with the third quarter of 1941 to and including the first quarter of 1943. More specifically, he will list in Column 4 "Third quarter 1941", "Fourth quarter 1941", etc., and opposite the appropriate heading he will indicate in Column 2 the aggregate quantity of such sodium phosphate used and resold in each such quarter, and in Column 1 (grade) will specify "Anhydrous" or "Crystal" and if crystal, the degree of hydration. If during any such quarter, applicant resold such sodium phosphate, he will specify "Resale" in Column 10 and in Column 9 will specify the quantity resold in such quarter.

(vii) In Table II, applicant will fill in Columns 11 and 15. The remaining col-

umns of Table II and all of Tables III and IV will be left blank.

(3) War Production Board may issue other and further directions with respect to preparing and filing Forms PD-602 and PD-600.

(g) *Miscellaneous provisions*—(1) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable regulations of War Production Board, as amended from time to time.

(2) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order, willfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(3) *Communications to War Production Board.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Chemicals Division, Washington, D. C. Ref: M-334.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9723; Filed, June 16, 1943;
11:48 a. m.]

PART 3278—TINNED AND DETINNED SCRAP
[Conservation Order M-325]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of tin and of iron and steel scrap, for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3278.1 *Conservation Order M-325*—
(a) *Definitions.* For the purposes of this order:

(1) "Tinned scrap" means scrap consisting of tin plate, whether clippings, used tin cans, or in any other form, but excluding crown or screw caps or similar closures for tin cans or other containers.

(2) "Detinned scrap" means tinned scrap which has been treated by a chemical or electro-chemical detinning process so that it contains not more than $\frac{3}{10}$ of one per cent of tin by weight.

(3) "Tin plate clippings" means tinned scrap consisting of new or reclaimed tin plate, generated in the manufacture of cans, closures, or other articles.

(4) "Flat tinned scrap" means any form of tinned scrap other than used tin cans and tin plate clippings, but includes tin plate sheets recovered from used tin cans or from other articles.

(5) "Tin plate" and "terne plate" shall have the same meanings as in Supplementary Order M-21-e, as amended.

(6) "Official salvage committee" means a municipal or county committee

organized to stimulate, supervise and engage in the collection of salvable materials (including tinned scrap) in accordance with policies and programs established from time to time by the Salvage Division of the War Production Board.

(7) "Prepared used tin cans" means tin cans from which the contents have been emptied, the labels and ends removed, have been thoroughly cleaned so as to remove all organic matter, and have their sides flattened.

(b) *Restrictions on tinned scrap and used cans made of terne plate.* Except with specific permission of the War Production Board:

(1) *Iron and steel producers.* No person shall deliver tinned scrap or used cans made of terne plate to a producer of steel or iron products (as defined in Order M-21, as amended), and no such producer shall accept delivery of tinned scrap or used cans made of terne plate.

(2) *Tin plate clippings.* No person shall deliver or accept delivery of tin plate clippings except where delivery is made to an official salvage committee, a detinning plant, or to a broker or dealer for delivery by him in the same form in which he receives them to an official salvage committee or detinning plant.

(3) *Flat tinned scrap.* No person shall use flat tinned scrap in any manufacturing operation; and no person shall deliver or accept delivery of flat tinned scrap except where delivery is made to or for the account of:

(i) A detinning plant or a plant engaged in the precipitation of copper; or
(ii) An official salvage committee or other person for delivery in the same form in which it is received to or for the account of a detinning plant or a plant engaged in the precipitation of copper.

(4) *Used tin cans.* No person shall deliver or accept delivery of used tin cans except where delivery is made to or for the account of a municipal department or agency, an official salvage committee, a shredding or detinning plant, or a plant engaged in the precipitation of copper, or a person regularly engaged in the collection of rubbish or trash. Any person regularly engaged in the collection of rubbish and trash who receives used tin cans shall either deliver them to one of the persons or agencies listed above, or place them in a dump or other established refuse disposal point.

Permission to acquire used tin cans may be granted to other persons by the War Production Board upon such terms and conditions as it may impose. Application for such permission shall be made on Form WPB 2825, or on such other form as may be specified by the War Production Board.

The restrictions of this paragraph (b) (4) shall not apply to deliveries of used tin cans to or for the account of any person for reuse in packing any product when permission to pack in tin cans (new or used) has been granted to him by the War Production Board.

(5) *Collection, segregation and disposal of used tin cans in counties on Schedule A.* No person (including a

municipal department or agency) in any of the counties listed in Schedule A, who is regularly engaged in collecting rubbish or trash shall:

(i) Reject any used tin cans offered him in the usual course of his collection of rubbish or trash;

(ii) Mingle any used tin cans which were segregated at the time of their collection with any other refuse, rubbish or trash;

(iii) Dispose of any segregated used tin cans, collected by him in any manner, other than by delivering such cans to or for the account of:

(a) A shredding or detinning plant or a plant engaged in the precipitation of copper; or

(b) A municipal department or agency for delivery by such department or agency to a shredding or detinning plant or to a plant engaged in the precipitation of copper.

(6) *Collection, segregation and disposal of prepared used tin cans in areas on Schedule B.* No person (including a municipal department or agency) who is regularly engaged in collecting rubbish or trash, within any municipality having a population of 25,000 or more located in any of the areas listed on Schedule B, shall:

(i) Reject any prepared used tin cans offered him in the usual course of his collection of rubbish or trash;

(ii) Mingle any prepared used tin cans which were segregated at the time of their collection with any other refuse, rubbish or trash;

(iii) Dispose of any such segregated and prepared tin cans in any other manner than by delivering such cans to or for the account of:

(a) A shredding or detinning plant or a plant engaged in the precipitation of copper; or

(b) A municipal department or agency for delivery by such department or agency to a shredding or detinning plant or a plant engaged in the precipitation of copper.

(c) *Restrictions on sales of detinned scrap.* Except with the specific permission of the War Production Board, no person producing detinned scrap at a detinning plant located in any of the states listed in Schedule C shall deliver such scrap except to or for the account of a plant engaged in the precipitation of copper.

(d) *Miscellaneous provisions—(1) Violations.* Any person who wilfully violates any provision of this order or who, in connection with this order, wilfully conceals a material fact, or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(2) *Applicability of priorities regulations.* This order and all transactions affected hereby are subject to all applicable regulations of the War Production Board, as amended from time to time.

(3) *Communications to War Production Board.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Salvage Division, Washington, D. C., Ref: M-325.

Issued this 16th day of June 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

California: Alameda, Contra Costa, Fresno, Imperial, Kern, Los Angeles, Marin, Merced, Monterey, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Francisco, San Joaquin, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Solano, Sonoma, Stanislaus, Ventura, Yolo, Yuba.

Kansas: Atchison, Brown, Doniphan, Douglas, Franklin, Jefferson, Johnson, Leavenworth, Miami, Osage, Shawnee, Wyandotte.
Missouri: Buchanan, Caldwell, Carroll, Cass, Clay, Clinton, Henry, Jackson, Johnson, Lafayette, Livingston, Pettis, Platte, Ray, Saline.

New York: Bronx, Kings, New York, Queens, Richmond.

Texas: Anderson, Austin, Basque, Brazoria, Brazos, Burleson, Chambers, Cherokee, Collin, Colorado, Cooke, Dallas, Delta, Denton, Ellis, Erath, Falls, Fannin, Fayette, Fort Bend, Freestone, Galveston, Grayson, Grimes, Hardin, Harris, Henderson, Hill, Hood, Hopkins, Hunt, Jack, Jasper, Jefferson, Johnson, Kaufman, Lamar, Liberty, Limestone, Madison, McLennan, Matagorda, Montague, Montgomery, Navarro, Orange, Palopinto, Parker, Polk, Rains, San Jacinto, Smith, Somervell, Tarrant, Trinity, Tyler, Van Zandt, Walker, Waller, Washington, Wharton, Wise, Wood.

SCHEDULE B

Connecticut.
Delaware.
District of Columbia.
Illinois.
Indiana.
Kentucky.
Maryland.
Massachusetts.
Michigan.
Minnesota (only the Cities of Duluth, Minneapolis and St. Paul).
Missouri (only the City of St. Louis).
New Jersey.
New York (other than New York City).
Ohio.
Pennsylvania.
Rhode Island.
Virginia.
West Virginia.
Wisconsin.

SCHEDULE C

Arizona.
Arkansas.
California.
Colorado.
Idaho.
Kansas.
Louisiana.
Missouri.
Montana.
Nebraska.
Nevada.
New Mexico.
Oklahoma.
Oregon.
Texas.
Utah.
Washington.
Wyoming.

Chapter XI—Office of Price Administration
PART 1315—RUBBER AND PRODUCTS AND
MATERIALS OF WHICH RUBBER IS A
COMPONENT

[RO 1A, Amdt. 34]

TIRES, TUBES, RECAPPING AND CAMELBACK

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

Ration Order No. 1A is amended in the following respect:

Section 1315.702 is amended to read as follows:

§ 1315.702 *New tire inspection record upon transfer of passenger automobile.* When application for a new gasoline ration is necessary under § 1394.8103 of Ration Order No. 5C as a result of a change in ownership of a vehicle, the transferee must turn in the existing tire inspection record to the board issuing the new gasoline ration and the board shall issue a new record for the vehicle as provided in § 1315.701. Where the transferee is unable to present the tire inspection record, the board, before issuing a new record, shall be satisfied that no tire inspection record has been issued for the vehicle, or that the transferee has made a diligent effort to obtain the tire inspection record. Within ten (10) days after receipt of the new record, the tires on the vehicle shall be inspected by an authorized Office of Price Administration inspector.

This amendment shall become effective June 21, 1943.

NOTE: All reporting and record-keeping requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(Pub. Law No. 671, 76th Cong. as amended by Pub. Laws 89, 421 and 507, 77th Cong.; E.O. 9125, 7 F.R. 2719, issued April 7, 1942, WPB Dir. No. 1, 7 F.R. 562, Supp. Dir. No. 1Q, 7 F.R. 9121)

Issued this 15th day of June 1943.

GEORGE J. BURKE,
Acting Administrator.

[F. R. Doc. 43-9689; Filed, June 15, 1943; 4:49 p. m.]

PART 1346—BUILDING MATERIALS

[MPR. 224, Amdt. 3]

CEMENT

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Section 1346.104 (b) (1) (iii) is amended to read as follows:

(iii) Up to and including December 31, 1943, a price f. o. b. mill not in excess of

*Copies may be obtained from the Office of Price Administration.

¹ 7 F.R. 9160, 9392, 9724, 10072, 10336; 8 F.R. 435, 606, 1585, 1628, 1629, 1839, 2030, 2348, 2152, 2670, 2595, 2600, 2719, 3071, 3314, 8521, 3702, 3837, 4179, 4628, 4769, 4849, 5483, 5477, 5565, 6735, 6736, 7198, 7488.

the highest price realized by the manufacturer at the mill on a comparable sale to a similar purchaser during the period March 1-15, 1942, whether made to a point inside or outside of the manufacturer's normal market area.

This amendment shall become effective June 21, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 15th day of June 1943.

GEORGE J. BURKE,
Acting Administrator.

[F. R. Doc. 43-9690; Filed, June 15, 1943; 4:49 p. m.]

PART 1390—MACHINERY AND TRANSPORTATION EQUIPMENT

[MPR 136, as Amended, Amdt. 91]

MACHINES AND PARTS AND MACHINERY SERVICES; FERROUS FORGINGS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

In § 1390.32 (i) the item "Ferrous forgings, all types, as sold by the forge shop (whether machined or rough)" is hereby deleted.

This amendment shall become effective June 21, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 15th day of June 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-9693; Filed, June 15, 1943; 4:50 p. m.]

PART 1390—MACHINERY AND TRANSPORTATION EQUIPMENT

[MPR 351, Amdt. 3]

FERROUS FORGINGS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Section 1390.201 (a) is amended to read as follows:

(a) *Ferrous forgings.* This regulation establishes maximum prices for "ferrous forgings" when sold by the manufacturer performing the forging operation. The term "ferrous forgings" means all products of iron and/or steel commonly known as "forgings" formed by the use of power-actuated hammers, pressers, or

¹ 7 F.R. 3198, 3370, 3447, 3723, 4176, 5047, 5362, 5665, 5908, 6425, 6682, 6899, 6964, 6965, 6937, 6973, 7010, 7246, 7320, 7365, 7509, 7602, 7739, 7744, 7907, 7912, 7945, 7944, 8198, 8362, 8433, 8479, 8520, 8652, 8707, 8897, 9001, 8948, 9040, 9041, 9042, 9053, 9054, 9729, 9736, 9822, 9823, 9899, 10109, 10230, 10556; 8 F.R. 155, 369, 534, 1058, 1382, 2270, 3314, 3370, 3848, 4341, 4476, 4515, 4516, 4524, 4787, 5567, 5306, 5746, 5818, 6359, 6614, 7106, 7197, 7260, 7261.

² 8 F.R. 3784.

forging machines, and includes "forgings" upon which supplementary operations, such as trimming, coining, testing, inspecting, heat-treating, welding, machining, plating, or other surface coating, have been performed. The following are not included: Products commonly known as "stampings"; chains; hand tools, expendable (perishable) tools; marine hardware; pole line hardware and line construction specialties; bolts, nuts, screws and rivets as defined in Maximum Price Regulation No. 147, "iron and steel products" as defined in Revised Price Schedule No. 6—Iron and Steel Products; or automotive parts of the type covered by Maximum Price Regulation No. 136, as amended—Machines and Parts, and Machinery Services. Any reference in this regulation to a sale or purchase of a ferrous forging includes both transactions in which the person producing the ferrous forging furnishes the materials and those in which all or part of the materials are furnished by the customer.

This amendment shall become effective June 21, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681.)

Issued this 15th day of June 1943.

GEORGE J. BURKE,
Acting Administrator.

[F. R. Doc. 43-9691; Filed, June 15, 1943; 4:50 p. m.]

PART 1438—NONMETALLIC MINERALS

[MPR 347, Amdt. 2]

MICA

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Section 1 is amended to read as follows:

SECTION 1. *Maximum prices for scrap mica and unground mica schist.* (a) The provisions of this Maximum Price Regulation No. 347 and of the General Maximum Price Regulation, except as provided in paragraph (b) of this section, shall not apply to sales or deliveries of scrap mica and of unground mica schist.

(b) The maximum price for shop scrap, by-product scrap, jig scrap, or other scrap, produced in the state of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, or New York, shall be \$25.00 a ton, f. o. b. mine, plant, or rifting shop.

This amendment shall become effective June 21, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 15th day of June 1943.

GEORGE J. BURKE,
Acting Administrator.

[F. R. Doc. 43-9692; Filed, June 15, 1943; 4:50 p. m.]

³ 8 F.R. 3530, 6181.

PART 1499—COMMODITIES AND SERVICES
[Rev. Order 204 Under §1499.18 (b) of GMPR]

ADVANCE PATTERN CO., INC.

Order No. 204 is amended to read as follows:

For the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

§ 1499.1804 *Adjustment of maximum prices for "Advance Patterns" sold by Advance Pattern Company, Inc.* (a) Advance Pattern Company, Inc. of 331 East 38th Street, New York, New York (Docket No. GF 3-1991), may sell and deliver "Advance Patterns" to J. C. Penney Company at prices no higher than J. C. Penney Company's established retail prices for "Advance Patterns" less a discount of 40%. This permission shall be retroactive to December 16, 1942.

(b) This Revised Order No. 204 (§ 1499.1804) may be revoked or amended by the Price Administrator at any time.

(c) This Revised Order No. 204 (§ 1499.1804) shall become effective June 16, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 15th day of June 1943.

GEORGE J. BURKE,
Acting Administrator.

[F. R. Doc. 43-9688; Filed, June 15, 1943;
4:49 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 13, Amdt. 35]

PROCESSED FOODS

Correction

In the fifth line of item 1 of the document appearing on page 7353 of the issue for Wednesday, June 2, 1943, "12.2 (c)" should be deleted. It should be added in the fourth line of item 2, preceding "12.3 (a)."

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 289, Amdt. 16]

DAIRY PRODUCTS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the division of the Federal Register.*

Maximum Price Regulation No. 289 is amended in the following respects:

1. Footnote 2 to § 1351.1501 (e), which was added by Amendment No. 8, is amended to read as follows:

* Casein and whey powder which are manufactured for human consumption and casein which is especially prepared and packed for laboratory purposes shall be priced pursuant to Maximum Price Regulation 280.

2. A new sentence is added to the first unlettered paragraph of § 1351.1509 to read as follows:

Where this Maximum Price Regulation No. 289 fixes maximum prices for a do-

*Copies may be obtained from the Office of Price Administration.

mestically produced listed dairy product, f. o. b. producer's plant or factory, such f. o. b. price shall be the maximum price, including duty, which may be paid for the imported listed dairy product f. o. b. port of entry.

3. Section 1351.1523 (a) (1) is amended by adding to the end thereof a sentence to read as follows: "Nor shall casein which is especially prepared and packaged for laboratory use be deemed 'industrial casein'."

4. Section 1351.1523 (b) is amended to read as follows:

(b) Maximum prices for processed acid-casein and processed rennet-casein as defined in § 1351.1523 (a) (2) and § 1351.1523 (a) (3), to any person shall be those listed in the following Table A.

TABLE A

Quantity	Cents per pound	
	Acid	Rennet
10,000 lbs. or more.....	24	25½
2,000 lbs. or over but less than 10,000 lbs.....	24¼	25¾
Less than 2,000 lbs.....	24¾	26¼

(1) The above prices are on a "gross-for-net" basis when the seller furnishes the bag in which the casein is sold. For sales in containers other than bags the prices are on a net weight basis, and the seller may add to such prices an amount not in excess of the actual cost of such container: *Provided*, That such container becomes the property of the purchaser.

(2) The above maximum prices shall be f. o. b. the seller's plant, warehouse, shipping it to the buyer the casein shall shipped to the buyer. Where the seller produces the casein in several plants and then transports it to a warehouse before shipping it to the buyer the casein shall be sold f. o. b. such warehouse and not f. o. b. the plant where it was produced.

(3) If the sale is made on a delivered basis, then the maximum delivered price shall be the f. o. b. price listed for each type in Table A above plus the lowest available freight rate from the shipping point to the purchaser's receiving point, but charges for freight shall in no case exceed the amount actually paid by the seller for the given shipment.

5. Section 1351.1523 (c) is amended to read as follows:

(c) *Maximum prices for wet curd acid-casein, wet curd rennet-casein, dry acid-casein, and dry rennet-casein.* Maximum prices for sales and deliveries of wet curd acid-casein, wet curd rennet-casein, dry acid-casein, and dry rennet-casein to any person in any quantity shall be the prices listed in the following Table B: except that a seller who customarily extended a quantity discount shall continue to do so as provided in paragraph (e):

TABLE B

Type of casein:	Cents per pound
Wet curd acid-casein.....dry basis..	18
Wet curd rennet-casein.....dry basis..	19½
Dry acid-casein.....	21
Dry rennet-casein.....	22½

(1) The above maximum prices shall be f. o. b. the seller's plant, warehouse or other place from which the casein is shipped to the buyer. Where the seller produces the casein in several plants and then transports it to a warehouse before shipping it to the buyer the casein shall be sold f. o. b. such warehouse, and not f. o. b. the plant where it was produced.

(2) If the sale is made on a delivered basis, then the maximum delivered price shall be the f. o. b. price listed for each type in Table B above plus the lowest available freight rate from the shipping point to the purchaser's receiving point, but charges for freight shall in no case exceed the amount actually paid by the seller for the given shipment.

(3) If the purchaser requests that the seller grind the casein to meet his specifications and requirements, the seller may add ½ cent per pound to the maximum price established in Table B above for dry acid and dry rennet-casein. Thus the maximum price for ground acid-casein shall be 21½ cents per pound and for ground rennet-casein it shall be 23 cents per pound.

6. Section 1351.1523 (f) is amended by adding the following sentences to the end of the paragraph.

Furthermore, no person shall evade the provisions of this section by agreeing to receive unground "industrial casein" from a seller without taking title thereto, for the purpose of grinding or processing said casein for an amount which is less than the margin allowed herein for such grinding or processing, and then buy the ground or processed product at a price which is higher than the sum of the price listed for the unground casein plus the charge made for grinding or processing. Nor shall any person enter into any contract of a nature similar to that described above which will result in a maximum price to the seller of unground or unprocessed casein which is in excess of the price listed herein for such unground or unprocessed casein.

This amendment shall become effective June 20, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 15th day of June 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-9694; Filed, June 15, 1943;
4:51 p. m.]

TITLE 33—NAVIGATION AND NAVIGABLE WATERS

Chapter I—Coast Guard, Department of the Navy

PART 6—REGULATIONS FOR SECURITY OF PORTS AND THE CONTROL OF VESSELS IN THE NAVIGABLE WATERS OF THE UNITED STATES

GENERAL LICENSE FOR COMMERCIAL VESSELS

Pursuant to the authority vested in the Commandant of the Coast Guard by § 6.18 of the regulations contained in this

part, it is hereby found that the continuance in force of General License No. 1 in its present form would be inimical to the war effort and that its reissuance as hereafter set forth would not be inimical to the national war effort or to the safety and protection of vessels or the territorial waters, and General License No. 1 is amended and reissued as follows, effective July 1, 1943:

§ 6.200 *General License No. 1.* (a) All vessels over 100 feet in over-all length, used exclusively for commercial purposes, are hereby generally licensed to move within, but not to depart from, local waters of the United States as defined in § 6.1 (b) of the regulations in this part.

(b) This general license is granted, subject to the following terms and conditions:

(1) All vessels shall comply with instructions and orders issued by the Captain of the Port, either directly or through his authorized representation, with respect to blackout, dimout, routing, or other security measures. Failure of any vessel to comply with any such instruction or order shall constitute basis for excluding such vessel from the benefits of this general license upon order of the Captain of the Port.

(2) The Captain of the Port, subject to the approval of the District Coast Guard Officer, may exclude individual vessels from this general license upon notification to the owners, agents, masters, or operators thereof: *Provided*, That any vessel so excluded may be granted an individual license under the provisions of § 6.16 of the regulations in this part.

(3) The Captain of the Port, by written order approved by the District Coast Guard Officer, may include within the terms of this general license, any vessel or class of vessels operating within the local waters subject to his jurisdiction.

(4) No vessel which is not a common carrier primarily engaged in the transportation of passengers for hire over regularly scheduled routes may have an enemy alien on board in any capacity: *Provided*, That an enemy alien may be on board a common carrier primarily engaged in the transportation of passengers for hire over regularly scheduled routes only in the capacity of passenger: *Provided further*, That such enemy alien shall have complied with the applicable travel regulations of the Attorney General or other proper Federal authority.

(5) This general license may be revoked by the Commandant of the Coast Guard whenever he finds that its continuance in force would be inimical to the interests of the war effort or to the safety and protection of vessels.

(6) The issuance of this general license does not in any manner relieve any vessel covered thereby, or its owner, master, or operator from compliance with the provisions of any other applicable law or regulation.

R. R. WAESCHE,
Commandant.

JUNE 14, 1943.

[F. R. Doc. 43-9699; Filed, June 16, 1943; 9:40 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[Ex Parte Nos. MC-3, MC-13; No. 3666]

PARTS 71 TO 85—TRANSPORTATION OF EXPLOSIVES

MOTOR CARRIER SAFETY REGULATIONS, REVISED

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 14th day of June A. D., 1943.

In the matter of regulations governing the transportation of explosives and other dangerous articles by motor vehicle; Ex Parte MC-13.

In the matter of regulations for transportation of explosives and other dangerous articles; No. 3666.

In the matter of need for establishing reasonable requirements to promote safety of operations of motor vehicles used in transporting property by private carriers; Ex Parte MC-3.

It appearing, that the Commission by Division 3, issued two orders April 20, 1943, to become effective June 15, 1943, in Ex Parte No. MC-13, No. 3666, and Ex Parte No. MC-3, and in No. 3666, respectively, amending its regulations governing the transportation of explosives and other dangerous articles by common and contract carriers engaged in interstate or foreign commerce by extending the application thereof (1) to the transportation of explosives or other dangerous articles in interstate or foreign commerce by private carriers, and (2) to the transportation of such articles in intrastate commerce by common, contract, or private carriers; and

It further appearing, that the Chlorine Institute, Incorporated, and others have presented facts indicating that essential transportation of chlorine and anhydrous ammonia by motor vehicle in intrastate commerce should be continued on and after the effective date of said orders, and that an amendment of the present regulations is required to effect that purpose; and

It further appearing, that the American Petroleum Institute and others in interest have presented facts showing the impossibility of compliance by June 15, 1943, with the said orders by motor carriers of inflammable liquids to whom the said regulations are being extended, and that the effective date should be postponed;

AUTHORITY: Issued under sec. 233, 41 Stat. 1445; sec. 204, 49 Stat. 546, 54 Stat. 921; 18 U.S.C. 383, 49 U.S.C. 304.

It is ordered, That the following addition be made to Note 12 of section 303 (q) (1) and to the table in that section and to section 824 (g) (3) of regulations effective January 7, 1941, as amended:

Tanks complying with specification 106A500 containing chlorine or anhydrous ammonia may be transported only in intrastate commerce on trucks or semitrailers when securely chocked or clamped thereon to prevent shifting, and provided adequate facilities are present for handling tanks where transfer in transit is necessary.

It is further ordered, That the effective date of the two said orders of April 20, 1943 (49 CFR, Parts 71 to 85 and 197), in so far as they apply to the transportation of inflammable liquids in interstate commerce by private carriers of property, and to such transportation in intrastate commerce by common carriers, contract carriers, and private carriers be, and it hereby is, postponed to January 1, 1944, unless otherwise ordered by the Commission, except that motor vehicles and cargo tanks of motor vehicles in the course of construction on June 15, 1943, or thereafter constructed and used in the transportation of inflammable liquids, shall be constructed and equipped in accordance with the requirements of the said orders.

It is further ordered, That this order shall be effective forthwith and shall continue in effect until further order of the Commission;

And it is further ordered, That a copy of this order be served upon all the parties of record herein; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 43-9708; Filed, June 16, 1943; 10:30 a. m.]

[Service Order 127-A]

PART 95—CAR SERVICE

MOVEMENT OF POTATOES FROM SOUTHERN STATES

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 11th day of June, A. D. 1943.

Upon further consideration of the provisions of Service Order No. 127 of May 31, 1943, and good cause appearing therefor:

It is ordered, That:

§ 95.20 *Movement of potatoes from Florida, Georgia, North Carolina, South Carolina, and Virginia under permit.* This section is hereby vacated and set aside insofar as it applies from Bulloch, Effingham, Bryan, Chatham, or Liberty counties in the State of Georgia and Dillon, Marion, Florence, Horry, Sumter, Clarendon, Williamsburg, Georgetown, Orangeburg, Berkeley, Dorchester, Charleston, Colleton, Allendale, Hampton, Jasper, or Beaufort counties in the State of South Carolina.

It is further ordered, That this order shall become effective at 12:01 a. m., June 12, 1943, that copies of this order and direction shall be served upon all common carriers by railroad and upon all tariff publishing agents for common and contract motor carriers serving the States of Georgia and South Carolina and upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that

a copy of this order be given to the general public by depositing a copy thereof in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives. By the Commission, Division 3.

[SEAL] W. P. BARTEL, Secretary.

[F. R. Doc. 43-9709; Filed, June 16, 1943; 10:30 a. m.]

Chapter II—Office of Defense Transportation

[General Order ODT 17, Amdt. 4]

PART 501—CONSERVATION OF MOTOR EQUIPMENT

SUBPART K—MOTOR CARRIERS OF PROPERTY

Pursuant to Executive Orders 8989 and 9156, General Order ODT 17, as amended (7 F.R. 5678, 7694, 9623, 8 F.R. 6968), is hereby amended by adding to paragraph (a) of § 501.69 thereof a subparagraph numbered (5), and by adding an Appendix No. 3, reading as herein-after set forth:

§ 501.69 Loading and operating requirements. (a)

(5) Whenever an empty motor vehicle of a motor carrier is available for lease or rental at a point or in an area which is ordinarily served by motor vehicles of such motor carrier following or preceding its use in the service of the motor carrier, such vehicle may be utilized, together with the services of driver and helper, or either, regularly employed by such motor carrier in connection therewith, by any other motor carrier or common carrier by motor vehicle without transfer of such driver or helper to the lessee's payroll, to any point or points to which, or in an area within which, such lessee ordinarily operates motor vehicles: Provided, That during such period of utilization of such motor vehicle the lessee shall assume direction and control of such motor vehicle and facilities, and, in respect of its operation, assume full responsibility to the general public and shippers and consignees, as the case may be, and shall display, or cause to be displayed, prominently on both sides of the leased vehicle, the name and address of the lessee preceded by the words "operated by," and, if a certificated or licensed motor carrier, its certificate or permit number. A form of trip lease recommended by the Office of Defense Transportation for use pursuant to this subparagraph is set forth in Appendix No. 3 attached hereto. One copy of any written lease executed pursuant to this subparagraph shall be mailed by the lessee, postage prepaid, to the nearest District Office of the Division of Motor Transport, within twenty-four (24) hours after its execution.

This amendment shall become effective June 16, 1943.

(E.O. 8989, 9156; 6 F.R. 6725, 7 F.R. 3349)

Issued at Washington, D. C., this 16th day of June 1943.

JOSEPH B. EASTMAN, Director, Office of Defense Transportation.

APPENDIX No. 3 (Recommended Form)

TRIP LEASE OF MOTOR VEHICLE

1. This trip lease is executed to enable lessor to comply with the requirements of certain general orders of the Office of Defense Transportation pertaining to the leasing or rental of empty motor vehicles.

2. The lessor, (name and business address) represents that in the course of normal operation lessor operated or intends to operate the motor vehicle... hereinafter described from (city and state) to (city and state) on (date) as a (carrier) (contract or private) in the transportation of (commodities)

Lessor further represents that except for this lease, the vehicle... described below would move empty from (city and state) to (city and state)

3. The lessee, (name and business address) represents that said lessee is a (common, contract, private) carrier, and normally transports (commodities) in lessee's own motor vehicle... from and to the points covered by this lease, and that lessee enters into this lease to conserve lessee's motor vehicle... and to aid in a more efficient utilization of lessor's motor vehicle...

4. The term of this lease shall be for the duration of one single trip from (city and state) to (city and state) The motor vehicle... described herein shall be delivered to lessee at (street address, city and state) (time) and shall be redelivered to the lessor at (street address) (city and state) at (time) on (date) The maximum load permitted shall be (pounds) pounds. The minimum load required shall be (pounds) pounds, unless the commodity is of light density, in which case the total space available for a load shall be the minimum. The commodities to be transported are (city and state) The origin of lessee's movement is (city and state), and the last destination of lessee's movement is (city and state)

5. The compensation to be paid the lessor by the lessee for the lease of the vehicle... described herein shall be as follows: (a) Truck or tractor rental (miles at per mile \$) (b) Semi-trailer rental (miles at per mile \$) (c) Traller rental (miles at per mile \$) (d) If, through no fault of the lessor, the vehicle... is (are) not redelivered by lessee to lessor at the time shown in paragraph 4, lessee agrees additionally to compensate lessor for the use of said vehicle... at the rate of \$ per hour for the period of delay in redelivering.

6. Lessor, during the term of this lease, shall fully maintain and service the vehicle... described herein, provide gas, oil, tires, and

other equipment necessary to operate the vehicle...

7. Lessee agrees to use (name and address) whose Social Security No. is (of driver)

on the basis of (miles at cents per mile or cents per hour, and (name and address of driver or helper)

whose Social Security No. is (miles at cents per mile or cents per hour: Provided, That if said driver... or helper is (are) required to work beyond the time for redelivering the vehicle... as provided in paragraph 4, lessee agrees to pay additional compensation at the rate of (cents per hour for each driver, and at the rate of (cents per hour for the helper, for such excess period.

8. During the term or period of this lease, the vehicle... described herein shall be operated only by the driver... named in paragraph 7, and the lessee shall assume full direction and control of the vehicle... and facilities, and, in respect of its or their operation, shall assume full responsibility to the general public, shippers and consignees, as the case may be. The lessee shall also display prominently on both sides of the vehicle... described above (on tractor only where tractor-trailer is involved) the name of the lessee preceded by the words "Operated by."

9. The following is a description of the motor vehicle... covered by this lease:

(a) Truck or tractor No. Make Model Year Type of body Serial No. License No.

(b) Semi-trailer No. Make Model Year Type of body Serial No. License No.

(c) Traller No. Make Model Year Type of body Serial No. License No.

10. In the event performance of this lease by either party is prevented by action of governmental authority, such action shall operate as a cancellation of this lease.

11. This lease is executed in triplicate. One copy is to be retained by each of the parties hereto, and one copy is to be mailed by the lessee, postage prepaid, to the nearest district office of the Division of Motor Transport, Office of Defense Transportation, within twenty-four (24) hours after its execution.

12. The lessor and lessee hereby agree to the above stated terms, conditions and representations.

Lessor By Agent Lessee By Agent

Date Time [F. R. Doc. 43-9715; Filed, June 16, 1943; 11:43 a. m.]

Notices

DEPARTMENT OF THE INTERIOR.

Bituminous Coal Division.

[Docket No. B-377]

HICKS & SONS

NOTICE OF AND ORDER FOR HEARING

In the matter of Carl Hicks, Dale Hicks and Melvin Hicks, individually

and as partners doing business under the name and style of Hicks & Sons, code member.

A. Under provisions of the Bituminous Coal Act of 1937 (the "Act"), district boards are authorized in appropriate cases to file complaints of violations of the Bituminous Coal Code (the "Code") and regulations made thereunder.

B. By communication dated February 15, 1943, the Bituminous Coal Division (the "Division") referred to the Bituminous Coal Producers Board for District No. 17 (the "District Board"), information in its possession bearing on whether violations of the code and regulations made thereunder have been committed by Carl Hicks, Dale Hicks and

Melvin Hicks, individually and as partners doing business under the name and style of Hicks & Sons, the Code Member above named (the "Code Member"), whose code membership became effective as of May 13, 1938, and who operates the Palisade Mine, Mine Index No. 61, located in Mesa County, Colorado, in Sub-district No. 15 of District No. 17, in connection with the following:

1. Part II (e) of the code. a. Sales subsequent to September 30, 1940, of coal produced at the aforesaid mine for rail shipment below the effective minimum prices established therefor as set forth in the Schedule of Effective Minimum Prices for District No. 17 for All Shipments, as follows:

Date or period of sale	Purchaser	Amount (in tons)	Actual size and size group	Sales price per ton	Min. price per ton
11-26-40 to 2-11-41	J. W. Watson	146.6	1 1/4" x 1/8" (12)	\$1.85	\$2.06
2-18-41	D&RGW Ry.	106.55	1 1/4" x 0 (13)	1.65	1.85
12-17-41 to 1-1-42	D&RGW Ry.	212.5	1 1/4" x 0 (13)	1.75	1.85
6-2-42	D&RGW Ry.	93.25	1 1/4" x 0 (13)	1.80	1.85
12-22-41 and 1-1-42	D&RGW Ry.	87.55	3" x 1 1/4" (9)	2.40	3.15
1-13-42 and 3-10-42	State Home & Tr. School	97.95	1 1/4" x 1/8" (12)	1.85	2.00
3-3-42	Clymer Dairy	20	3" L (3)	3.40	3.90
3-3-42	Clymer Dairy	20	1 1/4" x 0 (13)	1.85	12.35
5-9-42	Koch Lumber Co.	34	3" L (3)	3.40	3.90
5-9-42	Koch Lumber Co.	14	3" x 1 1/4" (9)	3.15	3.65

¹The 3" lump and 1 1/4" screenings sold to Clymer Dairy on March 3, 1942, were mixed in one car and Price Instruction No. 10 requires that 50 cents per ton be added to the f. o. b. mine price set forth in said Schedule. The same applies to the 3" lump and 3" x 1 1/4" nut sold to Koch Lumber Company on May 9, 1942.

b. Sales for truck shipment to various purchasers during the period November 5, 1940, to April 30, 1941, inclusive, of approximately 248 net tons of 1 1/4" x 1/8" coal (Size Group 12) at \$2.35 per net ton f. o. b. the mine, whereas, the effective minimum price for said coal was \$2.85 per net ton f. o. b. said mine as set forth in said Schedule.

2. Part II (e) and (g) of the Code. a. Sales for rail shipment to Colecott Bros. Ice and Coal Co., Grand Junction, Colorado, and ultimate deliveries by truck, subsequent to September 30, 1940, of coal produced at the aforesaid mine at delivered prices below the effective minima, plus the transportation, handling and incidental costs incurred in such ultimate delivery required to be added

by Price Instruction No. 14 of said Schedule, including sales during the period October 23, 1941 to July 15, 1942, inclusive, of approximately 733.75 tons of 3" x 1 1/4" coal, (Size Group 9) at \$3.25 per net ton which was less than the f. o. b. mine price of \$3.15 per net ton plus the actual cost of the delivery service performed by said Code Member.

b. Sale and delivery by truck subsequent to September 30, 1940, of coal produced at the aforesaid mine at delivered prices less than the effective minima, plus the actual costs of transportation and handling required to be added by said Price Instruction No. 14, including sales to said Colecott Bros. Ice and Coal Co., as follows:

Period of sale	Amount (in tons)	Size and size gr.	Delivered sales price per ton	Minimum price per ton f. o. b. mine
3-11-41 to 3-17-41	51.13	3" x 1 1/4" (9)	\$3.90	\$4.00
4-21-41 to 7-15-42	197.49	1 1/4" L (5)	4.00	4.25
9-23-41 to 10-16-41	176.53	1 1/4" L (5)	4.15	4.25
1-2-42 to 1-13-42	97.44	1 1/4" L (5)	3.40	4.25

3. Part II (e) and (i) 6 of the code. Sales for rail shipment during the period April 2, 1942 to June 25, 1942, inclusive, to said Colecott Bros. Ice and Coal Co., of approximately 199.45 net tons (4 cars) of 1 1/4" x 1/8" coal (Size Group 12) invoicing said coal at the effective minimum price of \$2.00 per net ton f. o. b. the mine and granting the purchaser thereof rebates, credits or unearned discounts therefrom of 10 and 15 cents per ton, resulting in violations of Part II (e) and (i) 6 of the Code.

4. Orders of the Division No. 156 and No. 313. a. Failure to show on copies of invoices filed with the Division the actual size of coal sold for delivery by rail, as

required by orders of the Division No. 156, dated December 18, 1937, and No. 313, dated February 24, 1941, in that the coal referred to hereinabove as size 1 1/4" x 1/8" (Size Group 13) was actually 1 1/4" x 1/8" coal but was falsely recorded on the copies of invoices filed with the Division as 1 1/4" x 0.

b. Failure to show on copies of invoices filed with the Division the actual sales price per ton, as required by said orders of the Division No. 156 and No. 313, of (1) 45.4 net tons of 3" x 1 1/4" coal sold to the D&RGW Ry. on December 22, 1941, in that the actual sales price of said coal was \$2.40 per net ton f. o. b. the mine but the invoice filed with the

Division showed said sales price was \$3.15 per net ton; and (2) 93.25 net tons of 1 1/4" x 0 coal sold to the said D&RGW Ry. on June 2, 1941, in that the actual sales price of said coal was \$1.80 per net ton f. o. b. the mine but the invoice filed with the Division showed said sales price as \$1.85 per net ton.

5. Orders of the Division No. 307, No. 312 and No. 317. Failure to show on memoranda maintained in code member's office and reports filed with the Division (Form BCD No. 468) the actual sales prices per ton, as required by orders No. 307, dated December 11, 1940, No. 312, dated February 24, 1941, and No. 317, dated February 24, 1941, of 1 1/2" lump coal (Size Group 5) sold on a delivered basis and delivered by truck to said Colecott Bros. Ice and Coal Co., as follows:

Period of sale	Amount (in tons)	Price per ton shown by code member's records and forms 468	Actual delivered price per ton
5-1-42 to 7-15-41	116.48	\$4.25	\$4.00
9-23-41 to 9-30-41	23.45	4.50	4.15
10-1-41 to 10-16-41	91.33	5.00	4.15
1-2-42 to 1-13-42	97.44	4.50	3.40
2-26-42 to 3-5-42	55.28	4.50	4.15

C. By said communication dated February 15, 1943, the Division notified the District Board that unless it took action in this matter within ten (10) days from said notification, the Division would take such action in lieu of the District Board, if it deemed it to be appropriate.

D. The District Board has not taken action in this matter.

E. Section 6 (a) of the Act provides in part that in the event a district board shall fail for any reason to take action authorized or required by the Act, then the Division may take such action in lieu of the district board.

F. The District Board having failed to take action as authorized or required by the Act on the matters hereinabove described, the Division finds it necessary in the proper administration of the Act to take action thereon in lieu of the Board, as herein provided, for the purpose of determining:

1. Whether the code member has willfully violated Part II (e), (g), and (i) 6 of the Code; and orders of the Division No. 156, No. 313, No. 307, No. 312, and No. 317; and

2. Whether, in the event the code member is found to have violated any provision of the code or any regulation made thereunder, an order should be entered revoking the code membership of the code member or directing the code member to cease and desist from violating the code or regulations made thereunder.

It is, therefore, ordered, That a hearing pursuant to sections 4 II (j), 5 (b) and 6 (a), and other pertinent provisions of the Act, be held on July 26, 1943, at 10 a. m., at a hearing room of the Division at Post Office Building, Grand Junction, Colorado, to determine whether the aforementioned code member has willfully violated any provision of the code or any regulation made thereunder in connection with the transactions hereto-

fore described, and whether the code membership of said code member should be revoked, or an order should be entered directing the code member to cease and desist from violating the code or regulations made thereunder.

It is further ordered, That D. C. McCurtain, or any other officer of the Division duly designated for that purpose shall preside at the hearing in such matter. The officer so designated to preside at such hearing is hereby authorized to conduct such hearing, to administer oaths and affirmations, examine witnesses, take evidence, to continue said hearing from time to time and to such places as he may direct by announcement at said hearing or any adjourned hearing or by subsequent notice, and to prepare and submit proposed findings of fact and conclusions and the recommendation of an appropriate order in the premises and to perform all other duties in connection therewith authorized by law.

Notice is hereby given that answer setting forth the position of the Code Member with reference to the matters hereinbefore described shall be filed with the Division at its Washington Office or with one of the Statistical Bureaus of the Division within twenty (20) days after the date of service of a copy hereof on the code member; and that any failure to file answer within such time, unless otherwise ordered, shall be deemed to be an admission by the Code Member of the transactions as hereinbefore described and a consent to the entry of an appropriate order thereon.

Notice of such hearing is hereby given to said code member and to all other persons or entities having an interest in this proceeding. Application for disposition of this proceeding without formal hearing and intervening petitions may be filed as provided by the Rules of Practice and Procedure before the Division in such matters.

All persons are hereby notified that the hearing in the above-entitled matter and orders entered therein may concern, in addition to the matters specifically mentioned, any other matters incidental or related thereto whether raised by amendment, petition for intervention or otherwise, and all persons are cautioned to be guided accordingly.

Dated: June 12, 1943.

[SEAL] * DAN H. WHEELER,
Director.

[F. R. Doc. 43-9569; Filed, June 15, 1943;
11:21 a. m.]

DEPARTMENT OF AGRICULTURE.

War Food Administration.

[P. & S. Docket No. 1554]

BEMENT & BEADLE, INC., ET AL.

ORDER EXTENDING PERIOD OF SUSPENSION

On May 17, 1943, the Assistant to the Secretary of Agriculture made an order in this proceeding (8 F.R. 6690) which, among other things, suspended and deferred the operation and use of a sched-

ule of rates and charges designated as Supplement No. 1 to Buffalo Livestock Exchange, Inc., Tariff No. 2 for a period of 30 days beyond its effective date. Since the hearing in this proceeding cannot be concluded within the period of suspension, the time of suspension should be extended for another period of 30 days.

It is ordered, That the operation and use of Supplement No. 1 to Buffalo Livestock Exchange, Inc., Tariff No. 2 be, and it hereby is, suspended and deferred for a further period of 30 days beyond the effective date when the tariff would otherwise become effective.

It is further ordered, That a copy of this order be served upon the respondents by registered mail.

It is further ordered, That this order shall be published in the FEDERAL REGISTER.

(7 U.S.C. 1940 ed. 181 et seq.; E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423)

Done at Washington, D. C., this 16th day of June 1943.

THOMAS J. FLAVIN,
Assistant to the War Food
Administrator.

[F. R. Doc. 43-9713; Filed, June 16, 1943;
11:16 a. m.]

DEPARTMENT OF LABOR.

Wage and Hour Division.

UNIVERSAL COAT CO.

CANCELLATION OF LEARNER EMPLOYMENT SPECIAL CERTIFICATE

Notice is hereby given that a special certificate for the employment of learners dated December 31, 1940, issued to Universal Coat Company, Gloucester, Massachusetts, has been ordered cancelled as of the first date of violation, March 10, 1941, because of violation of its terms.

This order of cancellation shall become effective and enforceable on the date this notice appears in the FEDERAL REGISTER. Signed at New York, New York, this 10th day of June 1943.

L. METCALFE WALLING,
Administrator.

[F. R. Doc. 43-9703; Filed, June 16, 1943;
10:18 a. m.]

JACOBS BROTHERS, INC.

AFFIRMATION OF FIVE SPECIAL LEARNER EMPLOYMENT CERTIFICATES

Notice of the affirmation of five special certificates issued to Jacobs Brothers, Inc., for the employment of learners at wage rates less than the applicable minimum under section 6 of the Fair Labor Standards Act of 1938.

Notice is hereby given of a Findings and Determination, dated June 9, 1943, affirming a special certificate authorizing the employment of learners at less than the minimum wage rate, issued to

the St. Paul, Virginia, plant of Jacobs Brothers, Inc., for the effective period from September 29, 1941, to March 30, 1942, and affirming special certificates authorizing the employment of learners at less than the minimum wage rate, issued the Manchester, Littlestown, Delmar and Hancock plants of Jacobs Brothers, Inc., for the effective period from April 6, 1942, to April 6, 1943.

Signed at New York, New York, this 9th day of June 1943.

ISABEL FERGUSON,
Authorized Representative
of the Administrator.

[F. R. Doc. 43-9704; Filed, June 16, 1943;
10:18 a. m.]

LEARNER EMPLOYMENT CERTIFICATES

ISSUANCE TO VARIOUS INDUSTRIES

Notice of issuance of special certificates for the employment of learners under the Fair Labor Standards Act of 1938.

Notice is hereby given that special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rate applicable under section 6 of the Act are issued under section 14 thereof, Part 522 of the regulations issued thereunder (August 16, 1940, 5 F.R. 2862, and as amended June 25, 1942, 7 F.R. 4725), and the determination and order or regulation listed below and published in the FEDERAL REGISTER as here stated.

Apparel Learner Regulations, September 7, 1940 (5 F.R. 3591), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Single Pants, Shirts and Allied Garments, Women's Apparel, Sportswear, Rainwear, Robes and Leather and Sheep-Lined Garments, Divisions of the Apparel Industry, Learner Regulations, July 20, 1942 (7 F.R. 4724), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Artificial Flowers and Feathers Learner Regulations, October 24, 1940 (5 F.R. 4203).

Glove Findings and Determination of February 20, 1940, as amended by Administrative Order September 20, 1940 (5 F.R. 3748) and as further amended by Administrative Order, March 13, 1943 (8 F.R. 3079).

Hosiery Learner Regulations, September 4, 1940 (5 F.R. 3530), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Independent Telephone Learner Regulations, September 27, 1940 (5 F.R. 3829).

Knitted Wear Learner Regulations, October 10, 1940 (5 F.R. 3982), as amended by Administrative Order, March 13, 1943 (8 F.R. 3079).

Millinery Learner Regulations, Custom Made and Popular Priced, August 29, 1940 (5 F.R. 3392, 3393).

Textile Learner Regulations, May 16, 1941 (6 F.R. 2466), as amended by Administrative Order March 13, 1943 (8 F.R. 3079).

Woolen Learner Regulations, October 30, 1940 (5 F.R. 4302).

Notice of Amended Order for the Employment of Learners in the Cigar Manufacturing Industry, July 20, 1941 (6 F.R. 3753).

The employment of learners under these certificates is limited to the terms and conditions therein contained and to the provisions of the applicable determination and order or regulations cited above. The applicable determination and order or regulation, and the effective and expiration dates of the certificates issued to each employer is listed below. The certificates may be cancelled

in the manner provided in the regulations and as indicated in the certificates. Any person aggrieved by the issuance of any of these certificates, may seek a review or reconsideration thereof.

NAME AND ADDRESS OF FIRM, INDUSTRY, PRODUCT, NUMBER OF LEARNERS AND EFFECTIVE DATES

Single Pants, Shirts, and Allied Garments, Women's Apparel, Sportswear, Rainwear, Robes, and Leather and Sheep-Lined Garments Divisions of the Apparel Industry

Elder Manufacturing Company, 13th & Lucas Avenue, St. Louis, Missouri; Shirts; ten percent (T); effective June 14, 1943, expiring June 14, 1944.

Foster Brothers Sportswear Company, Plant F, 15th & Mt. Vernon Streets, Philadelphia, Pennsylvania; Men's & ladies' sportswear; ten percent (T); effective June 16, 1943, expiring June 16, 1944.

Goldstone Brothers, 420 Market Street, San Francisco, California; Work clothing for the Army; 10 learners (T); effective June 14, 1943, expiring June 14, 1944.

Heath Sweetser Bronne Corporation, 21 Court Street, Hudson Falls, New York; Shirts, shorts; 5 learners (T); effective June 14, 1943, expiring June 14, 1944.

Lenore Dress Company, 107 Dudley Street, Dunmore, Pennsylvania; Rayon dresses; 10 learners (T); effective June 16, 1943, expiring June 16, 1944.

Madison Dress Company, Freeley Building, Wyoming & Green Streets, Hazleton, Pennsylvania; Women's dresses; 46 learners (E); effective June 14, 1943, expiring December 14, 1943.

Mt. Ephraim Manufacturing Company, 1000 South 12th Street, Philadelphia, Pennsylvania; Cotton aprons; 10 learners (T); effective June 12, 1943, expiring June 12, 1944.

Powellville Shirt Company, Powellville, Maryland; Chambray work shirts, denim dungarees; ten percent (T); effective June 23, 1943, expiring June 23, 1944.

The Weil Corset Company, Inc., 125 Hill Street, New Haven, Connecticut; health belts, corsets, girdles; 5 learners (T); effective June 17, 1943, expiring June 17, 1944.

Hosiery Industry

Baker-Mebane Hosiery Mills, Inc., Highway 103, Mebane, North Carolina; Seamless hosiery; 21 learners (E); effective June 14, 1943, expiring December 14, 1943.

Georgia Hosiery Mills, Blakely, Georgia; Seamless hosiery; 10 learners (A. T.); effective June 17, 1943, expiring November 2, 1943.

Juvenile Hosiery Mill, Inc., Holbrook Street, Guilford Co., Greensboro, North Carolina; Seamless hosiery; 10 learners (A. T.); effective June 14, 1943, expiring December 14, 1943.

Shannon Hosiery Mills, Inc., 1338 Talbotton Road, Columbus, Georgia; Full fashioned hosiery; ten percent (A. T.); effective June 15, 1943, expiring December 15, 1943.

Textile Industry

Moultrie Cotton Mills, Inc., Moultrie, Georgia; Cotton fabrics; 15 learners (A.

T.); effective June 17, 1943, expiring March 17, 1944.

Signed at New York, N. Y., this 15th day of June 1943.

MERLE D. VINCENT,
Authorized Representative
of the Administrator.

[F. R. Doc. 43-9705; Filed, June 16, 1943; 10:18 a. m.]

FEDERAL TRADE COMMISSION.

[Docket No. 4779]

GOLD-TONE STUDIOS, INC., ET AL.

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 15th day of June, A. D., 1943.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 U.S.C.A., section 41).

It is ordered, That J. Earl Cox, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Friday, June 18, 1943, at eleven o'clock in the forenoon of that day (Eastern Standard Time), in Grand Jury Room, Monroe County Court House, Rochester, New York.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The trial examiner will then close the case and make his report upon the evidence.

By the Commission.

[SEAL]

A. N. ROSS,
Acting Secretary.

[F. R. Doc. 43-9716; Filed, June 16, 1943; 11:40 a. m.]

[Docket No. 4918]

C. HOWARD HUNT PEN COMPANY

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 14th day of June, A. D. 1943.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 U.S.C.A., section 41).

It is ordered, That Andrew B. Duvall, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Monday, June 28, 1943, at ten o'clock in the forenoon of that day (Eastern Standard Time), in Circuit Court of Appeals Rm., Post Office and Court House Building, Philadelphia, Pennsylvania.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The trial examiner will then close the case and make his report upon the evidence.

By the Commission.

[SEAL]

A. N. ROSS,
Acting Secretary.

[F. R. Doc. 43-9717; Filed, June 16, 1943; 11:40 a. m.]

[Docket No. 4957]

ATLANTIC CITY WHOLESALE DRUG COMPANY,
ET AL.

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission held at its office in the City of Washington, D. C., on the 14th day of June, A. D. 1943.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under Acts of Congress (38 Stat. 717; 15 U.S.C.A. section 41), and (49 Stat. 1526, U.S.C.A. section 13, as amended).

It is ordered, That John L. Hornor, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Tuesday, June 29, 1943, at two o'clock in the afternoon of that day (Eastern Standard Time), in Room 220, Post Office Building, Atlantic City, New Jersey.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The trial examiner will then close the case and make his report upon the evidence.

By the Commission.

[SEAL]

A. N. ROSS,
Acting Secretary.

[F. R. Doc. 43-9718; Filed, June 16, 1943; 11:40 a. m.]

INTERSTATE COMMERCE COMMISSION.

[Special Permit 11, Under Service Order 123]

MISSOURI PACIFIC RAILROAD CO. AND ILLINOIS CENTRAL RAILROAD CO.

REICING OF VEGETABLES IN TRANSIT

Pursuant to the authority vested in me by paragraph (c) of the first ordering paragraph (§ 95.307) of Service Order No. 123 of May 14, 1943, as amended, permission is granted for:

Either the Missouri Pacific Railroad Company (Guy A. Thompson, Trustee) or the Illinois Central Railroad Company, but not both, to reice once in transit after the first or initial icing ART 15902 containing 270 sacks potatoes, 99 containers of beans, and 2 containers of cucumbers, more or less, from Hope Arkansas, to M. W. Frissell Company, Chicago, Illinois.

The bill of lading and way bill shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 14th day of June, 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-9706; Filed, June 16, 1943;
10:30 a. m.]

[Special Permit 12 Under Service Order 123]

ILLINOIS CENTRAL RAILROAD CO.

REICING OF BEANS AND POTATOES IN TRANSIT

Pursuant to the authority vested in me by paragraph (c) of the first ordering paragraph (§ 95.307) of Service Order No. 123 of May 14, 1943, as amended, permission is granted for:

The Illinois Central Railroad Company to reice once in transit after the first or initial icing IC 50361 containing 400 hampers of beans and 170 sacks of potatoes, more or less, from Easterly Brothers, Denham Springs, Louisiana, to M. Lapidus and Sons, Chicago, Illinois.

The bill of lading and way bill shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register, The National Archives.

Issued at Washington, D. C., this 14th day of June 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-9707; Filed, June 16, 1943;
10:30 a. m.]

OFFICE OF PRICE ADMINISTRATION.

Regional Office Orders.

[Region I Order G-10]

FLUID MILK IN CONNECTICUT MARKETING AREA III

Order No. G-10 under § 1499.18 (c) as amended, of the General Maximum Price

Regulation (formerly Price Order No. 10).

For reasons set forth in an opinion accompanying this order and pursuant to and under the authority vested in the Regional Office of Region I of the Office of Price Administration by § 1499.18 (c) of the General Maximum Price Regulation, as amended by Amendment 33, and by § 1351.807 of Maximum Price Regulation 280, *It is hereby ordered:*

(1) The maximum prices established by § 1499.2 of the General Maximum

Grade	Quantity	Retail deliveries	Retail at stores	Wholesale to users	Wholesale to dealers
A	Quart containers	18	17	15	127%
A	Pint containers	10½	9½	8½	13½%
A	10-oz. containers			6½	13½%
A	8-oz. containers			4½	13½%
A	Bulk, per quart	15		13	
B	Quart containers	15	14	12	109%
B	Pint containers	9	8½	6½	11½%
B	10-oz. containers			5½	11½%
B	8-oz. containers			3½	11½%
B	Bulk, per quart	12		11	

(a) The above "retail deliveries" prices shall be maximum prices for deliveries at retail to consumers, except as provided in (c) below. Bulk sales shall include sales of 8 quarts and over.

(b) The above "retail at stores" prices shall be the maximum prices for sales at stores to consumers, except as provided in (c) below.

(c) The above "wholesale to users" prices shall be the maximum prices for sales to restaurants, hotels, stores, and similar business users, and to institutions and government agencies. Bulk sales shall include sales of 8 quarts and over.

(d) The above "wholesale to dealers" prices shall be maximum prices for sales to milk dealers and subdealers.

(e) No purchaser shall be permitted to pay a larger proportion of transportation costs incurred in the delivery or supply of any fluid milk than the seller required purchasers of the same class to pay on deliveries of fluid milk during the base period; and for sales of other grades and types of fluid milk, and other sizes and types of containers, etc., customary base period differentials from the most nearly similar milk product for which a specific price is fixed in this order may be used. The base period to be used for computing all such delivery pricing practices and grade differentials shall be:

(i) For sales of fluid milk subject to the General Maximum Price Regulation, March, 1942.

(ii) For sales of fluid milk subject to Maximum Price Regulation 280, the period September 28, 1942, to October 2, 1942, inclusive.

(f) The maximum price for single pints sold at retail in combination with one or more quarts, or when quarts are not available, shall be no more than one-half of the above retail quart prices.

(g) Where the total bill at the time of sale, if sold for cash, or at the end of any billing period if sold on credit, comes out at a fraction of a cent, the seller may charge the next higher cent.

Price Regulation and by § 1351.803 (a) of Maximum Price Regulation 280, for fluid milk sold and delivered in Marketing Area Number III in the State of Connecticut (as defined in Price Orders Numbers I, II and III, issued September 22, 1941, by the Milk Administrator of the State of Connecticut) are modified, so that the maximum prices for fluid milk sold and delivered in the transactions listed below in Marketing Area Number III shall be the prices (in cents) set forth below:

Grade	Quantity	Retail deliveries	Retail at stores	Wholesale to users	Wholesale to dealers
A	Quart containers	18	17	15	127%
A	Pint containers	10½	9½	8½	13½%
A	10-oz. containers			6½	13½%
A	8-oz. containers			4½	13½%
A	Bulk, per quart	15		13	
B	Quart containers	15	14	12	109%
B	Pint containers	9	8½	6½	11½%
B	10-oz. containers			5½	11½%
B	8-oz. containers			3½	11½%
B	Bulk, per quart	12		11	

(2) Each milk distributor selling milk subject to this order to purchasers for purposes of resale shall promptly notify such purchasers in writing of the maximum prices permitted by this order for sales by the distributor and by such purchasers, and of the requirements that such maximum prices be posted by such purchaser in accordance with the provisions of section 13 of the General Maximum Price Regulation.

(3) This Order G-10 may be revoked or amended by the Regional Office of Region I at any time.

(4) This Order No. G-10 shall become effective January 1, 1943, at 12:01 a. m.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 23d day of December 1942.

CARL ROGERS,
Acting Regional Administrator.

[F. R. Doc. 43-9698; Filed, June 15, 1943;
4:48 p. m.]

[Region I Order G-10, Amdt. 1]

FLUID MILK IN CONNECTICUT MARKETING AREA III

Amendment No. 1 to Order No. G-10 under § 1499.18 (c) as amended, of the General Maximum Price Regulation. An opinion accompanies this amendment.

Paragraph (a) of section (1) is amended, and section (5) is added, to read as follows:

(1) * * *

(a) The above "retail deliveries" prices shall be the maximum prices for deliveries to consumers for home consumption, except as provided in (c) below. Any school, restaurant, hotel or institution may use as its maximum price for the sale of fluid milk at retail in containers for consumption primarily on its premises either these prices or its maximum price as determined under the General Maximum Price Regulation. Bulk sales shall include sales of 8 quarts and over.

* * *

(5) Notwithstanding the provisions of section 1 to 4 of this Order, the maximum prices for fluid milk sold and delivered in Marketing Area Number III between January 1, 1943 and February 28, 1943, inclusive, shall be either:

(a) The seller's maximum price as determined under § 1499.2, General Provisions, of the General Maximum Price Regulation and by § 1351.803 (a) of Maximum Price Regulation 280, or

(b) The price (in cents) specified for the transactions in the schedule in section 1 above, whichever is higher.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 14th day of January 1943.

CARL ROGERS,
Acting Regional Administrator.

[F. R. Doc. 43-9696; Filed, June 15, 1943; 4:48 p. m.]

[Region I Order G-10, Amdt. 2]

FLUID MILK IN CONNECTICUT MARKETING AREA III

Amendment No. 2 to Order No. G-10 (formerly Price Order 10) under § 1499.18 (c) as amended, of the General Maximum Price Regulation. An opinion accompanies this amendment.

Section (5) is amended to read as follows:

(5) Notwithstanding the provisions of sections (1) to (4) of this order, the maximum prices for fluid milk sold and delivered in Marketing Area Number III between January 1, 1943, and April 30, 1943, inclusive, shall be either:

(a) The seller's maximum price as determined under § 1499.2 of the General Maximum Price Regulation or by § 1351.803 (a) of Maximum Price Regulation 280, as the case may be, or

(b) The price (in cents) specified for the transaction in the schedule in section (1), of this order, whichever is higher.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 27th day of March 1943.

K. B. BACKMAN,
Regional Administrator.

[F. R. Doc. 43-9695; Filed, June 15, 1943; 4:48 p. m.]

[Region I Order G-10, Amdt. 3]

FLUID MILK IN CONNECTICUT MARKETING AREA III

Amendment No. 3 to Order G-10 (formerly Price Order 10) under § 1499.18 (c) as amended, of the General Maximum Price Regulation.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of Region I of the Office of Price Administration by § 1499.18 (c) as amended, of the General Maximum Price Regulation and by § 1351.807 of Maximum Price Regulation No. 280, it is hereby ordered that section (1) be amended by the addition of paragraph

(h) and that section (5) be amended to read as set forth below:

(1) * * *

(h) Any seller subject to the provisions of this order or to the provisions of the General Maximum Price Regulation or Maximum Price Regulation No. 280 may reduce the butterfat content of fluid milk sold and delivered by him in Marketing Area Number III so that it shall have a butterfat content of not more than $\frac{3}{10}$ of 1% by weight less than the butterfat content of fluid milk sold by him during the base periods of the General Maximum Price Regulation or Maximum Price Regulation No. 280, respectively, without reducing the maximum prices established for sales by him of milk of a butterfat content the same as that sold by him during the respective base periods of the General Maximum Price Regulation and Maximum Price Regulation No. 280: *Provided, however,* That such reduction in butterfat content shall not result in fluid milk having a butterfat content of less than 3.6% by weight.

(5) Notwithstanding the provisions of sections (1) to (4) of this order, the maximum prices for fluid milk sold and delivered in Marketing Area Number III shall be either:

(a) The seller's maximum price as determined under § 1499.2 of the General Maximum Price Regulation or by § 1351.803 (a) of Maximum Price Regulation No. 280, as the case may be, or

(b) The price (in cents) specified for the transactions in the schedule in section (1) of this order, whichever is higher.

This Amendment No. 3 to Order No. G-10 shall become effective April 24, 1943, at 12:01 a. m.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 23d day of April 1943.

GORDON K. CREIGHTON,
Acting Regional Administrator.

[F. R. Doc. 43-9697; Filed, June 15, 1943; 4:48 p. m.]

SECURITIES AND EXCHANGE COMMISSION.

[File No. 70-338]

COMMONWEALTH UTILITIES CORPORATION, AND THE ARIZONA POWER CORPORATION ORDER CONSENTING TO WITHDRAWAL OF APPLICATION

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 12th day of June, 1943.

Commonwealth Utilities Corporation, a registered holding company, and its subsidiary, The Arizona Power Corporation, having filed with this Commission a request for the withdrawal of their joint application regarding the proposed sale by the Arizona Power Corporation of all its property and franchises to a transferee of Washington Gas and Electric Company; applicants having repre-

sented that the purchase contract covering the proposed transactions expired before consummation thereof; and

It appearing to the Commission that the withdrawal of said joint application is not detrimental to the public interest or the interest of investors or consumers;

It is ordered, That the request of Commonwealth Utilities Corporation and The Arizona Power Corporation be, and it is hereby, granted, and said joint application is hereby deemed withdrawn.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 43-9677; Filed, June 15, 1943; 2:35 p. m.]

BREWSTER NELSON AND DAVIDSON S. DE R. L. ET AL.

ORDER FOR PROCEEDINGS AND NOTICE OF HEARING, ETC.

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pennsylvania, on the 15th day of June, A. D. 1943.

In the matter of Brewster Nelson & Davidson S. de R. L., Edificio Rameriz, Nogales, Sonora, Mexico.

Order for proceedings and notice of hearing on the question of denial or postponement of registration and postponing the effective date of registration for fifteen (15) days.

I. The Commission's public official files disclose that:

A. Brewster Nelson & Davidson S. de R. L., a limited liability company organized under the Laws of Mexico, filed with the Commission on May 24, 1943 an application for registration on Form 3-M prescribed by Rule X-15B-1 adopted by the Commission under sections 15 (b) and 23 (a) of the Securities Exchange Act of 1934; the said application for registration has not yet become effective.

B. Brewster Nelson & Davidson S. de R. L. in its application for registration represents that James Nelson beneficially owns more than 10% of the equity securities of said applicant and that James Nelson is its manager.

II. Members of its staff have reported to the Commission information obtained as a result of an investigation of applicant and James Nelson which tends to show that:

A. During the period from approximately September of 1942 up to and including the date of this order, James Nelson has been President of the Compania International Mines, S. A., a Mexican corporation.

B. During the period mentioned in Paragraph A applicant and James Nelson sold and delivered after sale securities of the Compania International Mines, S. A. to various persons residing in the United States.

C. No registration statement has been filed or is in effect under the Securities Act of 1933 with respect to any offering of securities in said Compania International Mines, S. A.

D. Applicant and James Nelson made use of means and instruments of transportation and communication in interstate commerce and of the mails to sell the securities mentioned in paragraph

II B and said applicant and James Nelson carried and caused to be carried through the mails and in interstate commerce, by means and instruments of transportation, said securities for the purpose of sale and delivery after sale.

III. The information reported to the Commission by members of its staff as set forth in Paragraph II hereof tends, if true, to show:

A. That applicant and James Nelson violated section 5 (a) (1) of the Securities Act of 1933 in that said applicant and James Nelson made use of the means and instruments of transportation and communication in interstate commerce and of the mails to sell the securities mentioned in subdivision B of paragraph II above, through the use or medium of a prospectus or otherwise, when no registration statement was in effect as to such securities.

B. That applicant and James Nelson violated section 5 (a) (2) of the Securities Act of 1933 in that said applicant and James Nelson carried or caused to be carried through the mails and in interstate commerce, by means and instruments of transportation, the securities mentioned in subdivision B of paragraph II above, for the purpose of sale and delivery after sale when no registration statement was in effect as to such securities.

IV. The Commission, having considered the aforesaid information, deems it necessary and appropriate in the public interest and for the protection of investors that proceedings be instituted to determine:

(a) Whether the statements set forth in Paragraph II hereof are true;

(b) Whether said applicant and James Nelson have wilfully violated section 5 (a) of the Securities Act of 1933;

(c) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, it is in the public interest to deny registration to Brewster Nelson & Davidson S. de R. L.; and

(d) Whether, pursuant to section 15 (b) of the Securities Exchange Act of 1934, it is necessary or appropriate in the public interest or for the protection of investors to postpone the effective date of registration of Brewster Nelson & Davidson S. de R. L. until final determination upon the question of denial.

V. The Commission deems it necessary and appropriate in the public interest and for the protection of investors that the effective date of said registration be further postponed for fifteen (15) days.

It is ordered, That the effective date of the registration of Brewster Nelson & Davidson S. de R. L. be and the same is hereby postponed until July 8, 1943.

It is further ordered, That the applicant shall show cause at a hearing which is hereby ordered to be held at 10 a. m. on June 26, 1943, at the Los Angeles Branch Office of the Securities and Exchange Commission, 312 North Spring Street, Los Angeles, California, why an order should not be entered postponing the effective date of its registration until final determination upon the question of denial of its registration.

It is further ordered, That immediately following the above-mentioned hearing, a hearing shall be held at the place heretofore designated for the purpose of taking evidence on the questions set forth in subparagraphs (a) to (c), inclusive, of paragraph IV hereof, and thereafter such hearing shall be held at such times and places as the officer hereinafter designated to conduct said hearing may determine.

It is further ordered, That John G. Clarkson be and he is hereby designated as the officer of the Commission to conduct the aforesaid hearings, and, pursuant to section 21 (b) of the Securities Exchange Act of 1934, is hereby authorized to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of books, papers, correspondence, memoranda, and other records deemed relevant or material to the matters in issue at said hearings, and to perform all other duties in connection therewith as authorized by law.

It is further ordered, That upon the completion of the hearing to show cause why an order should not be entered postponing the effective date of applicant's registration, the officer conducting said hearing is directed to conclude the hearing and transmit the record thereof forthwith to the Commission.

It is further ordered, That upon the completion of the taking of evidence on the questions set forth in subparagraphs (a) to (c), inclusive, of paragraph IV hereof, the officer conducting the said hearing directed to conclude the hearing, prepare a report to the Commission and transmit the same with a record of the hearing to the Commission.

It is further ordered, That this notice and order be served on said applicant by sending a copy thereof by registered mail or confirmed telegram to: Sepulveda, Cardenas & Sepulveda; Edificio Guardiola, Madero # 2, Apartado Postal—#1052, Mexico City, D. F.

By the Commission.
[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 43-9701; Filed, June 16, 1943; 9:54 a. m.]

[File No. 811-57]

DIVERSIFIED INVESTMENT FUND, INC.

NOTICE OF AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its

office in the City of Philadelphia, Pa., on the 14th day of June, A. D. 1943.

An application having been filed by Diversified Investment Fund, Incorporated pursuant to section 8 (f) of the Investment Company Act of 1940 for an order declaring that the applicant has ceased to be an investment company within the meaning of said Act;

It is ordered, Pursuant to section 40 (a) of said Act, that a hearing on the aforesaid application be held on June 28, 1943 at 10:00 o'clock, a. m., Eastern War Time in Room 318, Securities and Exchange Commission Building, 18th and Locust Streets, Philadelphia, Pennsylvania; and

It is further ordered, That Charles S. Lobingier, Esq., or any other officer or officers of the Commission designated by it for that purpose shall preside at such hearing. The officer so designated is hereby authorized to exercise all the powers granted to the Commission under sections 41 and 42 (b) of the Investment Company Act of 1940 and to trial examiners under the Commission's Rules of Practice.

Notice of such hearing is hereby given to the applicant and to any other persons whose participation in such proceeding may be in the public interest or for the protection of investors.

By the Commission.
[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 43-9700; Filed, June 16, 1943; 9:54 a. m.]

WAR PRODUCTION BOARD.

NOTICE TO BUILDERS AND SUPPLIERS OF ISSUANCE OF REVOCATION ORDERS REVOKING AND STOPPING CONSTRUCTION OF CERTAIN PROJECTS

The War Production Board has issued certain revocation orders listed in Schedule A below, revoking preference rating orders issued in connection with, and stopping the construction of the projects affected. For the effect of each such order upon preference ratings, construction of the project and delivery of materials therefor, the builder and suppliers affected shall refer to the specific order issued to the builder.

Issued June 15, 1943.
WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

Preference rating order	Serial No.	Name and address of builder	Location of project	Issuance date
P-19-e.....	27122	North Carolina State Highway & Public Works Commission—Raleigh, N. C.	Near Croatan to the Craven-Carteret County Line, a part of access road to the Cherry Point Marine Air Base.	6-9-43
P-19-e.....	28194	Texas State Highway Dept. Austin, Tex.	On SR 235 beginning 2.5 East of Vidor and continuing eastward to Deweysville.	6-10-43
	None	Cleveland Pneumatic Aerial Inc., Cleveland, Ohio.	Cleveland, Ohio.....	6-9-43
P-19-h.....	89359	Humble Oil & Refining Co. Houston, Tex.	Baytown, Tex.....	6-9-43

[F. R. Doc. 43-9680; Filed, June 15, 1943; 4:19 p. m.]

NOTICE TO BUILDERS AND SUPPLIERS OF ISSUANCE OF STOP CONSTRUCTION ORDERS STOPPING CONSTRUCTION OF CERTAIN PROJECTS

The War Production Board has issued certain stop construction orders listed in Schedule A below, stopping the construction of the projects affected. For

the effect of each such order upon the construction of the project and delivery of materials therefor, the builder and suppliers affected shall refer to the specific order issued to the builder.

Issued June 15, 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

Name and address of the builder and location of project	Issuance date
North Carolina State Hwy. and Public Works Commission, Raleigh, N. C.; Camp Butner, N. C.	6-9-43
North Carolina State Hwy. and Public Works Commission, Raleigh, N. C.; Swansboro, N. C.	6-9-43
North Carolina State Hwy. and Public Works Commission, Raleigh, N. C.; Pineville, N. C.	6-9-43
North Carolina State Hwy. and Public Works Commission, Raleigh, N. C.; Wilmington, N. C.	6-9-43
North Carolina State Hwy. and Public Works Commission, Raleigh, N. C.; Pineville, N. C.	6-9-43
North Carolina State Hwy. and Public Works Commission, Raleigh, N. C.; Pineville, N. C.	6-9-43
North Carolina State Hwy. and Public Works Commission, Raleigh, N. C.; Cherry Point, N. C.	6-9-43
Florida State Road Department, Tallahassee, Florida; Mayport, Fla.	6-9-43
Georgia State Hwy. Board, Atlanta, Georgia; Camp Gordon, Ga.	6-9-43
North Carolina State Hwy. and Public Works Commission, Raleigh, N. C.; Camp Butner, N. C.	6-9-43

[F. R. Doc. 43-9681; Filed, June 15, 1943; 4:19 p. m.]

NOTICES TO BUILDERS AND SUPPLIERS OF ISSUANCE OF REVOCATION ORDERS PARTIALLY REVOKING AND STOPPING CONSTRUCTION OF CERTAIN PROJECTS

The War Production Board has issued certain revocation orders listed in Schedule A below, partially revoking preference rating orders issued in connection with, and partially stopping construction of the projects affected. For

the effect of each such order upon preference ratings, construction of the project, and delivery of materials therefor, the builder and suppliers affected shall refer to the specific order issued to the builder.

Issued June 15, 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

Preference rating order	Serial No.	Name and address of builder	Location of project	Issuance date
P-19-e.....	264-E	Arkansas State Highway Commission—Little Rock, Arkansas.	On U. S. Route 65 (relocated) near Eudora, Arkansas.	6-5-43
P-19-e.....	58636	Maryland State Road Commission—Baltimore, Maryland.	Access road between Laurel, Md. and Fort George G. Meade.	6-5-43

[F. R. Doc. 43-9682; Filed, June 15, 1943; 4:19 p. m.]

BISCAYNE CAUSEWAY PROJECT

REVOCATION OF PREFERENCE RATING

Builder: Board of County Commissioners, Dade County, Florida; County Court House, Miami, Florida.

Project: The Biscayne Causeway.

The revocation of preference rating issued on May 24, 1943 and amended May 31, 1943 with respect to the above named project is hereby further amended by striking paragraph 3 thereof and by substituting the following:

3. *Prohibition of construction.* The builder shall neither perform nor permit the performance of any further construction or installation on the project, except further permitted construction being construction necessary to complete the bases and columns of the substructure of the Bear Cut and West Bridge and Bents 47, 48, 49 and 50 of the east end of the Bay Bridge, up to but not including the cross beams, and except that for a period of five days after the issuance of this amendment, and thereafter if expressly permitted by the War Production Board, construction may be continued solely for purposes of safety or health or to avoid undue damage to or deterioration of materials already incorporated.

Issued June 15, 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-9679; Filed, June 15, 1943; 4:20 p. m.]

[Revocation of Certificate 10]

DIRECTIVE OF PETROLEUM COORDINATOR FOR WAR

To the ATTORNEY GENERAL:

Pursuant to section 12 of Public Law No. 603, 77th Congress (56 Stat. 357, I hereby withdraw my certificate and finding dated August 19, 1942, concerning Petroleum Directive No. 57 of the Petroleum Coordinator for War (7 F.R. 6616, 6626).

DONALD M. NELSON,
Chairman.

JUNE 12, 1943.

[F. R. Doc. 43-9712; Filed, June 16, 1943; 11:09 a. m.]

