

(Ed. Nov. 16-05—1,000,000.)

No. 1767. TREASURY DEPARTMENT

Mrs A. H. Lougee
Mayville
N.Y.

CHAUTAUQUA COUNTY NY HISTORICAL SOCIETY 2011



TREASURY DEPARTMENT 40796

OFFICE OF THE SECRETARY

WASHINGTON

September 25, 1906.

Mrs. A. W. Tourgee,
care A. G. Pettit,
Grimsby, Canada.

Madam:-

The Department is in receipt of your letter of the 20th instant, in which you state that you are unable to understand the letter of the Collector of Customs at Niagara Falls, N. Y., in regard to the duty which would be assessed upon certain canned peaches and marmalade, which you desire to bring with you into this country from Canada.

It appears from your letter that the Collector stated that duty would be assessed at the rate of "35% ad valorem and one cent a pound". This rate is the one provided by paragraph 263 of the tariff act, and means that the preserved fruit will pay duty at the rate of one cent per pound on the net weight, and in addition thereto, 35% on the value of the fruit. The value referred to is the actual market value and wholesale price of such fruit at the time of exportation to the United States in the principal markets of the country whence the same is imported, and this value would be the basis for the assessment of the ad valorem duty upon your fruit, notwithstanding you state that it

cost you nothing and is not for sale.

I inclose for your information a circular dated February 1, 1904, issued by the Department, in regard to the requirements of the U. S. customs laws, relative to personal effects, and by reference to the paragraph on page 3 thereof, headed "Residents of the United States", you will observe that residents of the United States returning thereto, may bring with them free of duty articles purchased or otherwise obtained abroad, of a total value not exceeding \$100, and that such articles may be for the use of the persons bringing them, or for others, but not for sale.

You can, therefore, if you desire, have included in the \$100 exemption the preserves in question.

Respectfully,


Acting Secretary

(1 inclosure.)