

## UNITED STATES CUSTOMS SERVICE

PORT OF NEW YORK. 4658/18.

W.H.

August 4, 1905.

Mrs. Albion W. Tourgee,

c/o American Vice Consul,

52 Cours du Jardin Public.

Bordeaux. France.

Madam: -

This Office is in receipt of your letter of the 21st ultime, inquiring if there are any exceptions to the rule which requires household effects to accompany one on the same vessel in order to be entitled to exemption from duty, and stating your reasons for wishing to send your household effects separately when you commence your journey to this country.

In reply I have to say, that it is <u>personal effects</u> and not household effects, which must accompany the passenger in order to be entitled to admission without assessment of duty. As to household effects, the only legal requirement is that they shall have been used abroad as such by the importer, for a period of not less than one year, in order to entitle to free entry. If this requirement has been fulfilled, so far as exemption from duty is concerned, it makes no difference whether the household effects come before, with, or after the passenger. Recognizing the fact that it is sometimes difficult to distinguish between "household effects" and "personal effects", as used in the tariff law, I

enclose a Department Circular which defines the term household effects, and also mentions various articles which are considered to be household effects.

In connection with personal effects, and their free entry, I enclose a circular letter which it is customary to send to persons going abroad, and respectfully invite your attention to the definitions given of the terms "resident" and "non-resident", for customs purposes, and to the distinction that is made in passing free the personal effects of residents and the personal effects of non-residents.

In conclusion let me say, that if through inadvertence any of your personal effects are placed with your household effects, and therefore do not arrive on the same vessel with you, no inconvenience will be caused you as a result thereof.

Respectfully yours,

Collector.

Two enclosures.

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