

AMERICAN BOARD OF COMMISSIONERS FOR FOREIGN MISSIONS.

IMPORTANT FACTS CONCERNING UNITED STATES CUSTOM HOUSE REGULATIONS.

It is necessary for missionaries when returning to America to bring more or less baggage. These goods are usually household or personal effects which have been in their possession not less than one year, and are for that reason not dutiable, but in addition to these goods there frequently are articles which are subject to duty.

We have learned by experience that the requirements of the United States Custom House are practically unknown to many of the missionaries. Therefore, in making preparations to return to the United States they fail to meet these requirements, and the result is delay and difficulty in entering their goods.

By a recent regulation no owner or

agent interested in the goods is permitted to be present while they are under inspection; hence the lack of necessary facts renders the work of the agent exceedingly difficult. Not having the proper list of contents and values there must be more or less uncertainty in making the entry, and no opportunity is given later for explanation while the examination is being made.

Taking into account the great amount of time consumed in passing miscellaneous dutiable goods through the Custom House, with the attendant expense, and the time taken in distributing the same, and collecting duties and other expenses, of a great number of persons, the desirability of sending such articles to any considerable extent is questionable. It not infrequently occurs that when the work at the Rooms is so pressing that an hour can ill be spared, it requires a considerable part of one, two or three days to pass a lot of miscellaneous goods through the Custom House. Then the freight charges, duties, fees, etc., on each article must be reckoned, letters written, and the articles distributed to various

parties indicated. The expenses are usually to be collected, in part, of the persons to whom the goods are sent, the rest to be charged back through the Treasurer of the Board, to one or several missionaries.

Small and inexpensive articles, as personal gifts to friends, come best with someone who is coming home. If the amount is small, they are frequently passed without duty.

To overcome, if possible, some of these difficulties, we have carefully prepared a concise statement of the requirements of the United States Customs, and we submit it with the hope that all persons when arranging to return to this country will give it careful perusal.

Whenever practicable, send shipments to Boston instead of New York.

Consign goods to "The American Board of Commissioners for Foreign Missions," instead of consigning to some individual, and mark boxes "A. B. C. F. M." or some other short mark.

All Custom House business should be addressed to the Treasurer of the American Board.

An *invoice* must be made for all shipments to the United States, and if shipment is over \$100 in value a *Consular Invoice* must be made. If goods come direct to Boston, the shipping agent should have three copies of the Consular Invoice. If, however, they are sent to some other port for transshipment to Boston, there must be four copies. One of the copies is sent to the consignee with Bill of Lading and other papers by the shipping agent. He will be intelligent as to the disposal of the remaining three.

If value is \$100 or less a Consular Invoice will not be needed.

In making invoice itemize all articles in each case and show separate value for each article, also state the material the articles are composed of so that a proper rate of duty may be assessed. Write only on one side and not very fine, leaving some margin on the right hand side.

Invoices of articles actually purchased must state the actual cost of such articles packed ready for shipment to the United States, but must not be less than market value in the principal

markets of the country from which exported. If obtained otherwise than by purchase then the value would be the price you would receive if the article was freely offered for sale to all purchasers in the principal markets of the country from which exported when packed ready for shipment.

If goods are undervalued there is a fine on the total value of one per cent for every one per cent that value is raised, and if raised over fifty per cent goods are seized.

For goods coming under the free list we quote from the United States Tariff hand book containing the Tariff Act of 1897, as follows:—

Sec. 2. Art. 504.—Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

Sec. 2. Art. 697.—Wearing apparel, articles of personal adornment, toilet articles and similar personal effects of persons arriving in the United States; but this exemption shall only include such articles as actually accompany and are in use of, and as are necessary and appropriate for the wear and use of such persons, for the immediate purposes of the journey and present comfort and

convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale: PROVIDED, That in case of residents of the United States returning from abroad, all wearing apparel and other personal effects 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 being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury.

Personal effects not coming with the passenger are dutiable, but if a good reason for not so coming is given they would doubtless be passed free.

A resident of the United States returning thereto is entitled to bring with him, free of duty, personal effects taken abroad by him as baggage, provided they have not been remodelled or improved abroad so as to increase their value, and in addition thereto, articles purchased or otherwise obtained abroad, of a total value not exceeding \$100. Such articles may be for the use of the person bringing them, or for others, but not for sale.

The \$100 clause does not apply to goods that do not come with passenger.

To secure Household and Personal

Effects free the owner must fill out and make oath to certain blanks after arrival in the United States, also make oath to the value of the dutiable goods.

Without such papers the goods must remain in the bonded warehouse on storage or be passed as dutiable. Goods go into storage forty-eight hours after arrival if entry is not made.

It is therefore necessary for a party having such goods en route, immediately upon his arrival to put himself into communication with the person or agent to whom his goods are consigned.

In packing goods be careful, so far as possible, to place dutiable goods by themselves and indicate to the agent the case in which they are contained. A list should be kept in duplicate, one to be sent to the agent, the other for personal reference. This list should state the value of each separate article.

When goods are shipped, mail to the agent a bill of lading, a consular invoice and a statement of the contents and value of each package. It is well in the case of rugs to sew a piece of cloth to each rug, giving name of

owner and size of the rug. In measuring rugs the fringe should be included.

It is very important that the agent have this Bill of Lading and Consular Invoice before the arrival of goods. Without them no goods can be taken from the Custom House. Impress this fact on the party employed to make your shipment; failure to do this may result in great inconvenience and expense to you and annoyance to us.

Upon your arrival in this country you should put yourself into immediate communication with the agent to whom your goods are consigned, and he will send you three Custom House forms to be signed before a Custom House official or a notary public. These papers are known as "Declarations," and by them you declare the dutiable goods, values, etc., and also make oath to the fact of articles having been in your possession for one year previous to your leaving the country.

Boston, Mass.

March 1, 1904.