

## RULINGS ON CUSTOMS LAW.

### Reimportation of American Race Horses—Marking of Cutlery—Government Whisky, &c.

American race horses may be reimported free of duty under the act of May 18, 1896, and the regulations of the Treasury Department. Such horses are not to be treated as returned domestic products, and duly authorized agents of owners may be considered the exporters to the United States. This is the substance of a ruling just made by Assistant Secretary Howell relative to a disputed case at Buffalo. The Collector at that port has been instructed that as a condition precedent to the free entry of returned exhibition goods and racing horses the declaration of the person making the entry for exportation is the only declaration required.

Collector Bidwell of this port has been officially informed that, acting on the advice of the Attorney General, the Treasury Department will take no further action in the Appraisers' case of Victor Koechl & Co. regarding the classification of loretin, an acid used for medicinal purposes. The Collector and the Board of General Appraisers held that this merchandise was dutiable as a medicinal preparation. That decision has been overruled by the United States Circuit Court for the Southern District of New York, which declares that the goods are entitled to free entry as "an acid used for medicinal purposes." The Government accepts this decision without further appeal.

Walter Sanders of this city has received from Assistant Secretary Howell an interpretation of the Treasury Department regulations regarding the marking of imported goods under Section 8 of the Tariff act of 1897. Cutlery bearing fictitious brands, embracing the names of well-known places in the United States, such as "Waltham Cutlery Company," "Newark Cutlery Company," &c., although accompanied by marking indicating the country of origin, will not be admissible to entry. Where practicable the name of the country of origin should appear in connection with the trade mark or commercial brand of the article; but where this is impracticable the marking can be placed in a conspicuous place on the reverse side. In either case the marking to indicate the country of origin must be in letters as large and as deeply struck as any other portion of the brand. The name of the country of origin must appear upon all labels and all packages in which imported goods subject to marking are contained.

It recently became necessary for the Navy Department to obtain five barrels of whisky as supplies. The Secretary of the Navy officially indorsed the request of a New York liquor firm for permission from the Treasury Department to withdraw from bonded warehouse five barrels of reimported domestic whisky free of duty for the use of the United States. Secretary Gage has replied that under the present Tariff act there is no authority of law for the free withdrawal from customs bonded warehouse of reimported domestic whisky for use of the United States Government. He, however, suggests that such withdrawals can be made from internal revenue bonded warehouses free of tax.

In view of a difference of opinion between the Collector of the Port of New York and the Treasury Department, the Collector has been instructed "in order to secure uniformity in the classification of embroidered cotton hosiery at the various ports," to classify embroidered cotton hosiery other than clocked hosiery as embroidered wearing apparel under Paragraph 339 of the present Tariff act.