

# TREASURY DECISIONS

UNDER

Tariff and Internal Revenue Laws, Etc.

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Vol. I.—January 1 to June 30, 1898.

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L. J. GAGE,  
*Secretary of the Treasury.*

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WASHINGTON:  
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1898.

Subject.	Dept. No.	G. A. No.
Tonnage— <i>Continued.</i>		
Tax and light dues of Mexican vessels.....	19430	
Tax, collection of, on Mexican vessels, under section 4225, Revised Statutes.....	19277	
Tons, fraction of, to be disregarded in documents of vessels.....	19270	
	19053	
Tools of trade—		
Cameras brought by amateurs not .....	19103	
Of foreign origin taken abroad by resident of the United States not free on reimportation.....	19365	
Torchlights, use of.....	18920	
Towboats, foreign, may tow American vessels from Victoria to Alaska.....	18865	
Toweling, cotton, in the piece, classification of, under act of 1897..	19285	4136
Towels, linen, fringes of, not included in ascertainment of spe- cific or square-yard feature of duty.....	18979	4077
Toys—		
Decalcomania pictures dutiable as, under acts of 1890, 1894, and 1897.....	19254	4131
Glass balls dutiable as.....	18826	
Musical instruments for children not, classification of, under act of 1897.....	19201	4122
Trade-mark—		
Law, articles imported in violation of, not subject to seizure .....	19265	
Phenacetin and Phenacetin-Bayer.....	19505	
"Phenacetine," goods imported bearing, in violation of law..	19433	
Trade-marks, marking of goods bearing.....	19206	
Transfer of—		
Exhibition works of art from one port to another, under paragraph 702, act of 1897.....	19542	
Perique under internal revenue laws.....	18943	
Transit—		
Baggage, sealing of.....	18987	
Goods from Canada, consular invoices for.....	19051	
Goods not subject to duty.....	18962	
Goods, transportation of goods from one place in Canada to another via Alaska.....	19379	
Of cattle through United States from Mexico .....	19395	
Transmississippi and International Exposition at Omaha—		
Employees of exhibitors at.....	18811	
Live stock for.....	18824	
Transmittal of accounts.....	18856	
	18925	
Transportation—		
Of cars in Canadian vessels.....	19267	
Of goods from one place in Canada to another via Alaska.....	19379	
Services performed by Kansas Pacific Railroad Company....	19243	
Treasury, authority to expend moneys paid into United States....	19266	
Treasury Department—		
	18787	
Assignment of duties of Assistant Secretaries .....	18884	
	19013	
	19044	
Giving out of information from, relating to war with Spain, prohibited.....	19325	
Leaves of absence in.....	19175	
	19374	
Leaves of absence of persons under, outside of Washington, D. C.....	19399	
Reinstatement of officers, clerks, or employees in, after war service.....	19237	

act of October 1, 1890. As the importer failed to comply with the provisions of his bond within the time mentioned therein, the entry was liquidated and duty assessed.

Against this assessment the importer protested, and submitted to the Board of General Appraisers a certificate purporting to be the record and pedigree of the horse. The Board found that the certificate presented was insufficient under the statute and regulations of the Department, and therefore sustained the collector's action.

On appeal to the United States circuit court, the importer attempted to show that the horse in question was pure bred of a recognized breed, and duly registered as required by paragraph 482 of the act of October 1, 1890.

The court finds that the owner did not at any time when this matter was before the customs officers produce the proof required under paragraph 482; that the horse can not be entitled to free entry without such proof, and that the assessment of the duty was therefore correct.

Respectfully, yours,  
(8670 h.)

W. B. HOWELL,  
*Assistant Secretary.*

PRESIDENT OF THE BOARD OF GENERAL APPRAISERS,  
*New York, N. Y.*

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(18787.)

*Assignment of duties to Assistant Secretaries of the Treasury.*

[Circular No. 7.]

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, D. C., January 11, 1898.*

*To whom it may concern:*

Department circular No. 82, dated June 3, 1897, "Assignment of duties to Assistant Secretaries of the Treasury," is hereby amended by transferring from the supervision and direction of Assistant Secretary Spaulding the public business assigned to the Secret Service Division, and placing the same under the supervision and direction of Assistant Secretary Vanderlip.

L. J. GAGE, *Secretary.*

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(18788.)

*Change of headquarters of division deputies.*

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., January 11, 1898.*

*To collectors of internal revenue:*

You are directed not to change the headquarters of division deputies having traveling allowances, except upon approval of this office.

(18884.)

*Supervision, assignment, and signing of official matter in the Treasury Department.*

[Circular No. 20.]

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
Washington, D. C., January 28, 1898.

*To heads of bureaus and offices, Treasury Department,  
and chiefs of divisions, Secretary's Office, Treasury Department:*

Hereafter all official communications and matter of any kind or character prepared for signature of the Secretary, which relate to the personnel of this Department or any Service under its control, must be referred or forwarded to the Assistant Secretary in charge of the bureau, office, or division to which the subject-matter contained therein is assigned before the same is sent to the Secretary for signature or action.

Also, hereafter all official communications, other than those pertaining to appointments, removals, and changes in compensation of the personnel of the Department and Services under its control, except those which by law require the signature of the Secretary of the Treasury, will be signed by the Assistant Secretary to whom is assigned the business of the bureau, office, or division to which the subject-matter relates.

The following is the present assignment of business to the Assistant Secretaries:

Hon. OLIVER L. SPAULDING, *Assistant Secretary*.—To Assistant Secretary Spaulding is assigned the direction and supervision of all matters relating to the public business assigned to the following bureaus, offices, and divisions: The Bureau of Immigration; the Office of the Coast and Geodetic Survey; the Bureau of Navigation; the Office of the Life-Saving Service; the Office of the Supervising Inspector-General Steamboat-Inspection Service; the Office of the Light-House Board; the Office of the Supervising Surgeon-General Marine-Hospital Service; the Office of the Supervising Architect; the Miscellaneous Division, and the Office of the Chief Clerk and Superintendent.

Hon. WILLIAM B. HOWELL, *Assistant Secretary*.—To Assistant Secretary Howell is assigned the general direction and supervision of all matters pertaining to the Customs Service, and all matters relating to the public business assigned to the following bureau and divisions: The Bureau of Statistics; the Division of Customs; the Division of Revenue Cutter Service; the Division of Special Agents, and the Division of Stationery, Printing, and Blanks.

Hon. FRANK A. VANDERLIP, *Assistant Secretary*.—To Assistant Secretary Vanderlip is assigned the general direction and supervision of all

matters relating to the public business assigned to the following bureaus and divisions: The Office of the Treasurer of the United States; the Office of the Register of the Treasury; the Bureau of the Mint; the Bureau of Engraving and Printing; the Secret Service Division; the Division of Public Moneys; the Division of Loans and Currency; the Division of Bookkeeping and Warrants; the Division of Mail and Files, and the Office of Internal Revenue; also, all matters pertaining to the Accounting Bureaus that require the action of the Secretary.

L. J. GAGE, *Secretary.*

(18885.)

*Millet pulp.*

Millet pulp, an article made from millet seed from which the hull has been removed, destroying the germinating qualities of the seed, prepared for use as bird food, or to be put in soups for human consumption, not a seed, but a nonenumerated manufactured article dutiable at 20 per cent ad valorem under the act of 1894.

TREASURY DEPARTMENT, *January 28, 1898.*

SIR: The Department is in receipt of a report of the United States attorney for the southern district of New York, dated the 21st instant, in which he states that the case of *The United States v. Kaufmann Brothers* (suit No. 2281) has been decided in the United States circuit court of appeals for the second circuit in favor of the Government.

The merchandise in suit consisted of certain "millet pulp," from which the hull had been removed by some process before importation. Its germinating qualities as a seed had been destroyed, and it was prepared for use as bird food or to be put in soups as an article of food for man. Duty was assessed thereon at the rate of 20 per cent ad valorem under section 3 of the act of August 28, 1894, as a nonenumerated article, manufactured in whole or in part. The importers protested, claiming the merchandise to be dutiable at the rate of 10 per cent ad valorem under paragraph 206½ of said act, which provides for "garden seeds, agricultural seeds and other seeds not specially provided for."

The court finds that the merchandise in suit is not the millet seed of commerce, but is properly dutiable as assessed by the collector and affirmed by your Board, thereby reversing the decision of the United States circuit court below, which had sustained the importers' protest on the trial of this case.

Respectfully, yours,

(5246 h.)

COLLECTOR OF CUSTOMS, *New York, N. Y.*

W. B. HOWELL,  
*Assistant Secretary.*

sailor against imposition and fraud. It was evidently believed by Congress that for a coastwise voyage of brief duration there was no necessity for an allotment for the wife, mother or creditor of the sailor. This was the construction placed upon the law by the officers of the Treasury Department at the time when it went into effect.

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E. T. CHAMBERLAIN,  
*Commissioner of Navigation.*

Approved :

L. J. GAGE, *Secretary of the Treasury.*

(19013.)

*Supervision, assignment, and signing of official matter in the Treasury Department.*

[Circular No. 41.]

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, D. C., February 26, 1898.*

*To the heads of bureaus and offices, Treasury Department,  
and chiefs of divisions, Secretary's Office, Treasury Department :*

Hereafter all official communications and matter of any kind or character prepared for signature of the Secretary, which relate to the personnel of this Department or any service under its control, must be referred or forwarded to the Assistant Secretary in charge of the bureau, office, or division to which the subject-matter contained therein is assigned before the same is sent to the Secretary for signature or action.

Also, hereafter all official communications, other than those pertaining to appointments, removals, and changes in compensation of the personnel of the Department and services under its control, except those which by law require the signature of the Secretary of the Treasury, will be signed by the Assistant Secretary to whom is assigned the business of the bureau, office, or division to which the subject matter relates.

The following is the present assignment of business to the Assistant Secretaries :

Hon. OLIVER L. SPAULDING; *Assistant Secretary.*—To Assistant Secretary Spaulding is assigned the general direction and supervision of all matters relating to the public business assigned to the following bureaus, offices, and divisions: The Bureau of Immigration; the Office of the Coast and Geodetic Survey; the Bureau of Navigation; the Office of the Life-Saving Service; the Office of the Supervising Inspector-General Steamboat-Inspection Service; the Office of the Light-House Board; the Office of the Supervising Surgeon-General Marine-Hospital Service; the Office of the Supervising Architect; the Miscellaneous Division, and the Office of the Chief Clerk and Superintendent.

Hon. WILLIAM B. HOWELL, *Assistant Secretary*.—To Assistant Secretary Howell is assigned the general direction and supervision of all matters pertaining to the Customs Service, and all matters relating to the public business assigned to the following bureau and divisions: The Bureau of Statistics, the Division of Customs, the Division of Revenue Cutter Service, the Division of Special Agents, and the Division of Stationery, Printing, and Blanks.

Hon. FRANK A. VANDERLIP, *Assistant Secretary*.—To Assistant Secretary Vanderlip is assigned the general direction and supervision of all matters relating to the public business assigned to the following bureau, office, and divisions: The Office of the Director of the Mint; the Bureau of Engraving and Printing; the Secret Service Division; the Division of Public Moneys; the Division of Loans and Currency; the Division of Bookkeeping and Warrants, and the Division of Mail and Files.

L. J. GAGE, *Secretary*.

(1904.)

*Printed bottle stoppers.*

Porcelain or china bottle stoppers, upon which are printed names of manufacturers or commercial firms in the United States and places of business, including trade-marks, held to be dutiable as decorated china at the rate of 35 per cent ad valorem under paragraph 85 of act of 1897—Appeal from decision of the Board (G. A. 4073).

TREASURY DEPARTMENT, *February 28, 1898.*

SIR: This is to confirm the following telegram, addressed to you under date of the 26th instant:

Take appeal from decision of Board (G. A. 4073), dated January 29, on printed bottle stoppers.

It appears from the decision of the Board of General Appraisers (G. A. 4073) that the merchandise under consideration consisted of porcelain or china bottle stoppers, upon which are printed the names of the manufacturers or the commercial firms by whom they are to be used in this country and their places of business, including, in some instances, trade-marks indicated by a monogram, star, shield, crescent, a bird, lion, or other like device, some of which are printed in black, while others are printed in several colors, black with red or blue, one or both. It furthermore appears that the stoppers are glazed and fired, so as to render the colors permanent, and that they are bought and sold in trade as "decorated china." Duty was assessed thereon at the rate of 35 per cent ad valorem under paragraph 85 of the tariff act of August 28, 1894, which provides for china, porcelain, etc., printed or otherwise decorated in any manner.

The Board of General Appraisers finds that inasmuch as the printing

(19043.)

*Distribution of minor coins.*

[Circular No. 42.]

TREASURY DEPARTMENT,  
BUREAU OF THE MINT,  
*Washington, D. C., March 4, 1898.*

Five-cent nickel and one-cent bronze pieces will be furnished in the order of application from the United States mint at Philadelphia, Pa., to points reached by the United States and connecting express companies, free of transportation charges, in sums of \$20, or multiples thereof, except New York, Boston, Baltimore, Philadelphia, Cincinnati, Chicago, St. Louis, New Orleans, and San Francisco, upon receipt of lawful money by the superintendent of that mint. Applicants desiring to remit by draft on New York or Philadelphia may do so, but the superintendent of the mint assumes no liability in the collection of such drafts, and no shipment will be made until the proceeds of such remittance have been received in lawful money at the mint. To points not reached by express companies, delivery under contract with the Government being impracticable, these coins will be sent by registered mail at applicant's risk, registry fee to be paid by the Government.

A supply of these coins will be kept on hand by the assistant treasurers of the United States at New York, Boston, Baltimore, Philadelphia, Cincinnati, Chicago, St. Louis, New Orleans, and San Francisco, and application for them should be made to the subtreasuries.

GEO. E. ROBERTS,  
*Director of the Mint.*

Approved:

L. J. GAGE, *Secretary.*

(19044.)

*Supervision, assignment, and signing of official matter in the Treasury Department.*

[Circular No. 43.]

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, D. C., March 5, 1898.*

*To heads of bureaus and offices, Treasury Department, and  
chiefs of divisions, Secretary's Office, Treasury Department:*

Hereafter all official communications and matter of any kind or character prepared for signature of the Secretary, which relate to the personnel of any service outside of the District of Columbia under the control of this Department, must be referred or forwarded to the Assist-



ant Secretary in charge of the bureau, office, or division to which the subject-matter contained therein is assigned before the same is sent to the Secretary for signature or action.

Also, hereafter all official communications, *other than* those making appointments, removals, and changes in compensation of the personnel of the Department and services under its control (except those which by law require the signature of the Secretary of the Treasury) will be signed by the Assistant Secretary to whom is assigned the business of the bureau, office, or division to which the subject-matter relates. Assistant Secretaries are hereby authorized to sign orders and approve vouchers for purchases payable from appropriations for contingent expenses. The Secretary of the Treasury will personally sign all letters of this Department addressed to the President, the Vice-President, the members of the Cabinet, the Congress, or its committees, and to the Senators and Representatives in Congress.

The following is the assignment of business to the Assistant Secretaries:

Hon. OLIVER L. SPAULDING, *Assistant Secretary*.—To Assistant Secretary Spaulding is assigned the general direction and supervision of all matters relating to the public business assigned to the following bureaus, offices, and division: The Bureau of Immigration; the Office of the Coast and Geodetic Survey; the Bureau of Navigation; the Office of the Life-Saving Service; the Office of the Supervising Inspector-General Steamboat-Inspection Service; the Office of the Light-House Board; the Office of the Supervising Surgeon-General Marine-Hospital Service; the Office of the Supervising Architect; the Miscellaneous Division, and the Office of the Chief Clerk and Superintendent.

Hon. WILLIAM B. HOWELL, *Assistant Secretary*.—To Assistant Secretary Howell is assigned the general direction and supervision of all matters pertaining to the Customs Service, and all matters relating to the public business assigned to the following bureau and divisions: The Bureau of Statistics; the Division of Customs; the Division of Revenue-Cutter Service; the Division of Special Agents, and the Division of Stationery, Printing, and Blanks.

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L. J. GAGE, *Secretary*.