

TREASURY DECISIONS

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HENRY MORGENTHAU, JR.
Secretary of the Treasury



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posed the articles do seem to me to be *ejusdem generis* with such articles as "neck ruffling," "quillings" and "ruchings," designated *eo nomine* in the paragraph, and since beaded articles in certain forms are clearly provided for *eo nomine* in the paragraph, I had not thought that the matter of material was of consequence, when the use and general nature of the merchandise is considered, especially in view of the sweeping provision "* * * by whatever name known, and to whatever use applied, and whether or not named, described, or provided for elsewhere in this Act, * * *" contained in the paragraph. In another case this court has said: "Every paragraph of the Tariff Act * * * must yield to that language." *Kayser & Co. (Inc.) v. United States*, 13 Ct. Cust. Appls. 474, 479; T. D. 41367. The matter of material did not affect the question in the case of *G. W. Sheldon & Co. v. United States*, T. D. 42988, a decision of the United States Customs Court (not appealed from) holding steel bead shoe buckles to be ornaments in chief value of beads, which decision was brought specifically to the attention of Congress in the Summary of Tariff Information 1929, Vol. 1, page 743.

There does not seem to me to be an ambiguity which requires resort to the *ejusdem generis* rules or to legislative history in order to ascertain legislative intent, and I had regarded what was said by us in *United States v. P. C. Kuyper & Co.*, 22 C. C. P. A. (Customs) 536, T. D. 47531, most persuasive if not, in fact, conclusive upon that subject. Even when looked to, however, I do not agree that these require a conclusion different from that reached by the trial court, whose judgment, in my opinion, should be affirmed.

(T. D. 48659)

Customs agency districts—Changes in boundaries

Areas of customs agency districts defined as provided for in article 1379, Customs Regulations of 1931

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D. C.

To Customs Agents, Treasury Attachés, Collectors of Customs, District Superintendents, and Others Concerned:

On and after December 1, 1936, the customs agency districts shall be as follows:

Customs Agency District 1 shall consist of the States of Maine, New Hampshire, Vermont, Massachusetts, Connecticut, and Rhode Island, with district headquarters at Boston, Mass.

Customs Agency District 2 shall consist of the States of New York, Pennsylvania, New Jersey, and Delaware, and the island of Puerto Rico, with district headquarters at New York, N. Y.

Customs Agency District 5 shall consist of the States of Maryland, Virginia, West Virginia, and North Carolina, and the District of Columbia, with district headquarters at Baltimore, Md.

Customs Agency District 6 shall consist of the States of South Carolina, Georgia, Florida, and Alabama, with district headquarters at Jacksonville, Fla.

Customs Agency District 8 shall consist of the States of Ohio and Michigan, with district headquarters at Detroit, Mich.

Customs Agency District 9 shall consist of the States of Wisconsin, Illinois, Indiana, Kansas, Missouri, Oklahoma, Arkansas, Kentucky, and Tennessee, with district headquarters at Chicago, Ill.

Customs Agency District 10 shall consist of the States of Texas, Louisiana, and Mississippi, with district headquarters at San Antonio, Tex.

Customs Agency District 12 shall consist of the States of North Dakota, Minnesota, South Dakota, Iowa, and Nebraska, with district headquarters at St. Paul, Minn.

Customs Agency District 14 shall consist of the States of California, Nevada, Wyoming, Colorado, Utah, Arizona, and New Mexico and the Territory of Hawaii, with district headquarters at San Francisco, Calif.

Customs Agency District 15 shall consist of the States of Washington, Oregon, Idaho, and Montana and the Territory of Alaska, with district headquarters at Seattle, Wash.

Customs Agency District 16 shall consist of the countries in Europe and the Near East, with district headquarters at Paris, France.

Customs Agency District 17 shall consist of the Empire of Japan, with district headquarters at Kobe, Japan.

Customs Agency District 18 shall consist of the country of China, with district headquarters at Shanghai, China.

Customs Agency District 19 shall consist of the Dominion of Canada, with district headquarters at Montreal, Quebec.

All regulations and Treasury decisions inconsistent with the above are amended accordingly.

JAMES H. MOYLE,
Commissioner of Customs.

Approved November 21, 1936:

WAYNE C. TAYLOR,

Acting Secretary of the Treasury.