

PREFACE

The following revised regulations governing the exportation of articles under the tariff laws are divided into three parts:

Part I contains the various laws providing for the exportation of articles free of tax; also instructions relating to the inspection, packing, and bonding of such articles prior to their entry at the port of export.

Part II relates to the entry inspection, packing, and clearance of such articles at the port of export; to allowances on account of wastage; loss of distilled spirits which is caused at the port of export; and to proof of value in a foreign country, where such proof is required.

Part III relates to the transfer of distilled spirits in bond to bonded manufacturing warehouses; to the allowance on account of accidental loss in transit to such warehouses; to the exemption of tax-paid spirits (other than distilled spirits) with proof of drawback; also to loss and loss-making in the transportation of articles subject to internal-revenue tax; to the regulations of the Secretary of the Treasury governing the transportation of distilled spirits with benefit of drawback; and to the regulations of the Secretary of the Treasury governing the transportation of distilled spirits with benefit of drawback.

The revised changes made in former regulations No. 22, of June 1, 1909, relate mainly to distilled spirits, and will be found in the following named articles of this edition:

Articles 1 relating to shipment of articles free of tax to Porto Rico and the Philippine Islands.

Articles 2-22, authorizing the temporary storage of distilled spirits bottled in bond for export.

Articles 23-27, providing for the withdrawal of distilled spirits for export under a general continuous bond.

Article 28, providing for certificates of origin as to exported spirits.

Articles 29-30, providing for the exportation of tobacco, and cigars and having same by weight.

These regulations will take effect October 1, 1914, and will supersede all previous regulations on the subject of exportation. Where any modification has been made in the former herein presented herein in order to export should procure such modified forms at an early date.