

ART. 6.

Exportation of spirits in metallic cans, sec. 3287, R. S., act Feb. 21, 1899.

That upon the application of the distiller, and under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, distilled spirits may be drawn into wooden packages, each containing two or more metallic cans, which cans shall have each a capacity of not less than five gallons, wine measure, such packages to be filled and used only for exportation from the United States. And there shall be charged for each of said packages or cases for the expense of providing and affixing stamps, five cents instead of ten cents as now required by law.

ART. 7.

Articles shipped to the Philippine Islands.
Act Oct. 3, 1913.
Sec. 4. Par. C.

* * * That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise as provided by the laws in the Philippine Islands; and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of the United States: * * *

Articles shipped to Porto Rico.
Act Oct. 3, 1913.
Par. D.

That articles, goods, wares, or merchandise going into Porto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of the United States.

NOTE.—No provision is made for the allowance of drawback of tax paid on articles shipped to Porto Rico or to the Philippine Islands.

Articles shipped to Canal Zone.

Distilled spirits withdrawn for shipment to Panama or Colon, although ultimately to go to the Canal Zone, are withdrawn for shipment to a foreign country within the letter and spirit of the Statutes (25 Op. Atty. Genl., 324).

Shipments to Yukon territory
T. D. 29864.

Export papers covering merchandise shipped to the Yukon territory, via Portal, N. D., or any other port on the Canadian boundary, should be forwarded to the collector of customs at the port at which the merchandise enters Canada, and not with the deputy collector at Skagway.

Loss in transit for export.

For provisions made in act of December 20, 1879, for allowance on account of spirits lost by unavoidable accident while in transit for export, see article 115 of following regulations.

Removals to manufacturing warehouses.

For provisions made in sections 14 and 15 of the act of May 20, 1880, for the transfer of distilled spirits in bond to manufacturing warehouses for export, and for allowance on account of spirits unavoidably lost while in transit to such warehouses, also for provision in act of March 8, 1902, for shipment of such articles to the Philippine Islands, see articles 137 to 144 of the following regulations.

Loss in transit to manufacturing warehouses.