SENATE

DUTIES ON IMPORTS AND TONNAGE.

LETTER

FROM

THE SECRETARY **OF** THE TREASURY.

TRANSMITTING.

IN RESPONSE TO A SENATE RESOLUTION OF MARCH 16, 1916, A TABULATION SHOWING THE AMOUNTS COLLECTED BY THE UNITED STATES OF EXTRA OR DISCRIMINATING TONNAGE DU-TIES ON FOREIGN VESSELS, BY YEARS AND NATIONALITY OF VESSELS, TOGETHER WITH COPIES OF CERTAIN CORRESPOND-ENCE OF THE DEPARTMENT OF COMMERCE AND THE COLLECTOR OF CUSTOMS AT NEW YORK, RELATING THERETO.

JUNE 20, 1916.---Referred to the Committee on Finance and ordered to be printed.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY, Washington, June 17, 1918.

The PRESIDENT OF THE SENATE.

SIR: I have the honor to refer to a resolution in the Senate of the United States dated March 16, 1916, in which I am directed to furnish the Senate:

First. With a tabulation showing, so far as possible, the amounts collected by the United States of extra or discriminating duties on imports, in foreign vessels, by years and by nationalities of vessels bringing such imports into the United States, from the passage of the act of August 10, 1790, entitled "An act making further provision for the payments of the debts of the United States," to date. Second. With a tabulation showing, so far as possible, the amounts collected by the United States of tonnage duties on foreign vessels, by years and by nationalities of vessels entering the ports of the United States from foreign countries, wherever and in such amounts as such tonnage duties were in excess of the tonnage duties imposed

in such amounts as such tonnage duties were in excess of the tonnage duties imposed on vessels of the United States, from the first collection of such extra tonnage duties on foreign vessels in 1789 to date.

An extensive search has been made of the records of the department, with the result that no record or report has been found in which the discriminating duties on imports or the discriminating tonnage duties on foreign vessels have been segregated.

The collector of customs at New York, to whom the matter was referred for such information as he might possess, reports that no information is obtainable regarding discriminating duties collected on imports in foreign vessels at that port, and submits a tabulation showing the amounts collected at that port since January 1, 1893, as tonnage duties on foreign vessels in excess of tonnage duties imposed on vessels of the United States.

The Secretary of Commerce, to whom the matter was also referred, states that his department has no record of discriminating duties for the reason that such duties have been combined with other items and not segregated, and submits a statement showing the tonnage duties collected upon foreign ships and American ships since June 30, 1883. His statement represents the entire amount of tonnage taxes collected plus small annual amounts collected as penal tonnage taxes.

I inclose herewith for your information copies of the correspondence had with the Department of Commerce and with the collector of customs at New York in the matter.

Respectfully,

W. G. McAdoo, Secretary.

DEPARTMENT OF COMMERCE, Washington, June 3, 1916.

SIR: The department acknowledges the receipt of your letter of the 29th ultimo, inquiring whether the statement of tonnage taxes collected on foreign and American ships since 1883 and submitted with its letter of April 15 last represents gross receipts or discriminating duties.

The figures submitted represent the entire amount of tonnage taxes collected at the statutory rates, 6 cents and 3 and 2 cents per net ton, respectively, plus small annual amounts, not exceeding, say, \$5,000 a year, collected as penal tonnage taxes.

Respectfully,

E. F. SWEET,

Assistant Secretary.

The SECRETARY OF THE TREASURY, Washington, D. C.

> DEPARTMENT OF COMMERCE, OFFICE OF THE SECRETARY, Washington, April 15, 1916.

SIR: Partially replying to so much of your letter of March 29 as asked for a tabulation showing as far as possible the amounts collected as tonnage duties from foreign vessels from 1789 to date. I inclose in duplicate a statement showing the tonnage duties collected upon foreign ships and upon American ships during the fiscal year ended June 30, 1884, and during the following fiscal years as prepared by the Bureau of Navigation.

The Bureau of Navigation was created by the act of July 5, 1884, and the returns for tonnage duties before that date should be in the files of the Customs Division of your department.

Respectfully,

E. F. SWEET, Acting Secretary.

The SECRETARY OF THE TREASURY, Washington, D. C.

Year ended June 30	American Foreign		Total.	Year ended June 30	American ships.	Foreign ships.	To tal.	
1884 1885 1886 1887 1888 1889 1889 1891 1892 1893 1894 1895 1895 1897 1898 1899	59, 325, 29 74, 558, 08 76, 530,07 67, 285, 07 70, 034, 44 75, 208, 41 75, 208, 41 79, 029, 77 70, 019, 50 72, 848, 69 69, 316, 21 66, 868, 61 70, 882, 04 63, 334, 92	432, 824, 39 485, 657, 38 423, 920, 07		1900 1901 1902 1903 1904 1906 1906 1908 1908 1909 1910 1911 1913 1914 1915	\$68, 039, 83 67, 703, 87 68, 172, 62 71, 970, 20 70, 741, 65 79, 578, 54 84, 902, 67 80, 064, 19 82, 680, 48 80, 397, 11 77, 812, 01 55, 143, 92 64, 745, 60 73, 281, 14 77, 445, 06 104, 736, 73	\$811, 842, 39 835, 435, 01 800, 611, 29 810, 103, 88 755, 281, 36 776, 625, 73 882, 419, 81 964, 710, 94 993, 891, 21 971, 977, 26 1, 003, 714, 69 1, 028, 111, 42 1, 001, 265, 15 1, 200, 508, 29 1, 233, 313, 97 1, 210, 688, 57	\$880, 482, 32 903, 138, 88 868, 783, 91 882, 074, 08 826, 023, 01 856, 204, 27 967, 322, 48 1, 044, 781, 13 1, 076, 571, 69 1, 052, 374, 37 1, 081, 526, 70 1, 083, 255, 34 1, 156, 010, 75 1, 273, 789, 43 1, 310, 759, 03 1, 315, 425, 30	

Tonnage duties.

NEW YORK, N. Y., April 12, 1916.

The SECRETARY OF THE TREASURY, Washington, D. C.

SIR: Referring to department letter of the 29th ultimo (100201), Chief, Division of Customs, inclosing copy of a Senate resolution dated March 16, 1916, calling upon the Secretary of the Treasury to furnish certain statistical information in regard to extra or discriminating duties collected on imports in foreign vessels, by years and nationalities, since the passage of the act of August 10, 1790; also a tabulation showing, as far as possible, the amounts collected as tonnage duties on foreign vessels since 1789, I beg to inclose herewith a tabulation showing the amounts collected at this port as tonnage duties on foreign vessels, by years and nationality of vessels, wherever such tonnage duties were in excess of the tonnage duties imposed on vessels of the United States, from January 1, 1893, to the present time, aggregating \$39,276.60. No further information is obtainable concerning tonnage duties, as the records previous to 1893 have been destroyed.

As stated in letter from this office, under date of April 5, 1916, no information is obtainable regarding discriminating duties collected on imports in foreign vessels at this port, for the reason that there was no separate record kept of such collections.

Respectfully,

H. C. STUART, Special Deputy Collector.

DEPARTMENT OF COMMERCE, OFFICE OF THE SECRETARY,

Washington, April 7, 1916.

SIR: With further reference to your letter of March 29, transmitting a communication from the Secretary of the Senate, I beg to advise that the matter of extra or discriminating duties on imports into the United States in foreign vessels has been investigated by the Bureau of Foreign and Domestic Commerce. It is found that it is not possible to prepare from the statistical records a tabulation showing the amounts of such duties collected by years from the passage of the act of August 10, 1790, to date for the reason that any such duties collected have been combined with the additional duties collected on account of undervaluations of imported articles under the heading of "Additional and discriminating duties."

Respectfully,

E. E. PRATT, Acting Secretary.

The SECRETARY OF THE TREASURY, Washington, D. C.

NEW YORK, N. Y., April 5, 1916.

The SECRETARY OF THE TREASURY,

Washington, D. C.

SIR: Replying to your letter of the 29th ultimo (100201), Chief, Division of Customs, inclosing copy of a Senate resolution dated March 16, 1916, calling upon the Secretary of the Treasury to furnish certain statistical information in regard to extra or discriminating duties collected on imports in foreign vessels, by years and nationalities, since the passage of the act of August 10, 1790; also a tabulation showing, as far as possible, the amounts collected as tonnage duties on foreign vessels since 1789, I have to report that a careful search of the records of this port fails to disclose any collection of extra or discriminating duties. It is known positively that no collections have been received since August 5, 1909; but it is a matter of tradition that certain discriminating duties have been collected in the remote past, but at that time it is believed these collections were merged with other collections of import duties and no separate account kept or rendered to the department concerning them.

The information concerning the amounts collected as tonnage duties is available back to the year 1893, and a tabulation of the same is being prepared at the present time and will be forwarded to the department in the immediate future.

The records previous to the year 1893 have been destroyed, so that there is no way by which information regarding the matter can be obtained.

Respectfully,

H. C. STUART, Special Deputy Collector.

4

Vessel.	Nationality.	R. S.	By whom paid.	Date.	Foreign port.	Tons.	Rate.	Amount.
Steamship Cienfuegos	Cuban license	4219 and 4225	Jas. E. Ward & Co.	July 13 1809	Cienfuegos, Cuba	1,346	\$1.00	\$1, 346, 00
						792	1.00	792.00
Steamship Cienfuegos	do	do	do	Ang 22 1800	do	1, 346	1.00	1,346.00
Steamship Santiago de Cuba Steamship Cienfuegos Steamship Santiago de Cuba Steamship Santiago de Cuba Do Sreamship Santiago de Cuba Steamship Santiago de Cuba Steamship Joenbirga 1	do	do	do	Sent 7 1800	Santiago, Cuba	792	1.00	792.00
Steamship Cienfuegos		do	do	Sent 18 1900	Cienfuegos. Cuba	1.346	1.00	1, 346, 00
Steamship Santiago de Cuba	do	do	of	Sent 28 1900	Manzanillo, Cuba	1, 340	1.00	792.00
Do		do	do	Oct 5 1900	Cianfuagos Cuba	792	1.00	792.00
Breamship Cienfuegos	ob	do	do	Oct - 14 1900	Cienfuegos, Cubado	1,346	1.00	1, 346, 00
Steamship Santiago de Cuba	do	do	ob	Oct 28 1900	do	1, 340	1.00	792.00
Steamship Josephine 1	1	do	Hollander Steamshin Co	Nov 27 1900	Yarmouth, N. S.	617	1.00	617.00
Steamship Cieniuegos	Cuban license	do	Ias F Ward & Co	Nov 20 1900	Cienfuegos, Cuba	1,346	1.00	1,346,00
Steamship Santiago de Cuba	do	do	do	Nov 24 1900	Manzanillo, Cuba	1, 340	1.00	792.00
							1.00	1,346.00
Steamship Santiago de Cuba	do	do	do	Dec 91 1900	do do	792	1.00	792.00
Steamship Santiago de Cuba Steamship Cienfuegos Do	do	do	do	Ian 8 1000	do	1,346	1.00	1.346.00
Do		do	do	do	uv	1,346	1.00	1,346.00
Do	do	do	do	of 1	do	1,346	1.00	1,346.00
Do Steamship Santiago de Cuba Do Do.	do	do	do	do	Habara Cuba	792	1.00	792.00
Do		do	do	do	do	792	1.00	792.00
							1.00	792.00
						792	1.00	792.00
SLAMUSTID L JANDIAZOS	0.0	do -		1 Tom 00 1080	Cienfueres Cabo	1,346	1.00	1,346,00
Steamship Santiago de Cuba	do	do	do	Fab 7 1000	Santiago, Cuba	1, 310		792.00
Steamship Santiago de Cuba Yacht White Heather	Foreign built, American owned.	4219	H. I. Drummond	May 23, 1901	Comes England	307	1.00 .50	153.50
Yacht Carmen			1	1	Tolondo	69	. 50	34. 50
Steamship Cienfuegos	Cuban license	4219 and 4225	Iss E Ward & Co	Tune 14 1002	Cienfuegos, Cuba	1.346	1.00	1, 346. 00
Steamship Cienfuegos Steamship Santiago de Cuba	do		do	June 23 1002	Manzanillo, Cuba	792	1.00	792.00
Yacht Speedy II	Foreign built. American	4219	Chas. G. Conn	do	Southampton, England	83	.50	41.50
				••••••uv	Southampton, England	രം	. 90	41. 30
Steamship Olinda	Cuban license	4219 and 4225	W. D. Munson	Tume 24 1000	Caibarien, Cuba	1.492	1 00	1 400 00
Yacht Safa-el-Bahr Yacht Waturus	Foreign built American	4210	Tame Lemaine & Crane	Inna 98 1009	Gibraltar, Spain	205	1.00 .50	1, 492, 00 102, 50
Yacht Waturus	do	of	Gardiner & Cox	Inly 7 1002	Fayal, Azores	331	. 50	165, 50
		0.0		[En] - 98 1009	Southampton, England	159	.50	79, 50
I SCOL COSTORAS	00	do	Fotota of Wm Clark	1 Gamt 10 1000	Casenash Gastland	329	.50	164.50
Y SCRU Candida		oh	I W Hempton in & Co	Qant 12 1002	Quithematon England	84	.50	32,00
Steamship Banes		· · · · · · · · · · · · · · · · · · ·		1 20hr 19, 1905	Contrampton Custom	04 (. 30 1	32.00

Extra tonnage duties on foreign vessels collected at the port of New York, years 1893 to 1916.

¹ Formerly American under E. & L. Sold to British subject and enrollment canceled as per telegram United States consul at Yarmouth, Nova Scotia; not registered as British vessel.

² Entered as Spanish vessel but subsequently produced Cuban license dated Mar. 3, 1899. Additional to payments of Mar. 22, 1899, Apr. 26, 1899, Mar. 6, 1899, July 12, 1898, Feb. 6 1899, Mar. 14, 1899, and Apr. 21, 1899, respectively.

DUTIES ON IMPORTS AND TONNAGE.

Vessel.	Nationality.	R.S.	By whom paid.	Date.	Foreign port.	Tons.	Rate.	Amount.
Yacht Arcturus	Foreign built, American	4219	Rutherford Stuyvesant	Apr. 29, 1903	Fayal, Azores	166	\$0.50	\$83.00
Yacht Riviera		do	Pliny Fisk	May 27, 1903	St. Michaels, Azores	174	. 50	87.00
Yacht Lasca	Formerly foreign, now American.	do	J. Frederic Tams	June 10, 1903	Southampton, England	115	. 30	34.50
Sloop Khama	Foreign built, American	đo	Seymour J. Hyde	June 22,1903	Greenock, Scotland	39	. 50	19.50
Yacht Tarantula		4219	Wm. K. Vanderbilt	Ang 14 1003	London, England	84	. 50	42.00
Yacht North Star	American	T. D. 22547	Timpson, master.	do	Southampton, England	329	.50	164.50
		and 4219.						
Yacht Yacona	Foreign built, American owned.	4219	H. C. Pierce	Apr. 16,1904	Habana, Cuba	170	. 50	85.00
Yacht Enchantress		4219	W. L. McCready	May 5,1904	Faval. Azores	129	. 50	64.50
Yacht Lysistrata	do	4219	J. G. Bennett	June 7,1904	Funchal. Madeira	626	. 50	313.00
Yacht Santanella	do	4219	M. J. Lawrence	June 10, 1904	Cuba via Charleston	114	. 50	57.00
Yacht Apache	do	4219	Edmund Randolph	July 5,1904	St. Michaels, Azores	307	. 50	153.50
Yacht Haida	do	4219	The master	July 11, 1904	Halifar Nova Scotia	145	. 50	72.50
Yacht Sybarita	do	4225	W. Gould Brokaw	July 13,1904	Newport, R. I	114	. 50	57.00
Yacht Christabel		4219	Tams, Lemoine & Crane	July 25, 1904	Southampton, England	103	. 50	51.50
Yacht Corona			Henry A. Laughlin	June 13, 1905	Falmouth, England	134	1.00	134.00
Yacht Warrior	do		F. W. Vanderbilt	July 10, 1905	Marseilles, France	396	1.00	396.00
Yacht Enchantress	do	4219	W. L. McCready	Sept. 16, 1905	Halifax Nova Scotia	128	. 50	64.00
Barkentine A. G. Ropes 1	Formerly American	4219 and 4225	Lewis Luckenbach	May 24, 1906	Kobe, Japan	2,302	. 80	1.841.60
Yacht Orienta	do	do	Abe Stein Co	June 12, 1906	Habana, Cuba	60	. 80	48.00
Yacht Atalanta	Fereign built, no docu-	do	Geo. J. Gould	Dec. 13,1906	Southampton, England	379	1.00	379.00
Yacht Diana	Foreign built, American owned.	4219	C. Ledyard Blair	May 28,1907	Hamilton, Bermuda	534	. 50	267.00
Yacht Agawa	de	4219 and 4225	C. W. Harkness	June 3,1907	St. Michaels, Azores	186	1.00	186.00
Yacht Remlik.	of	do			London, England	90	1.00	90.00
Yacht Gundreda	do	4210	W. S. Pierce		Dartmouth, England	102	. 50	51.00
Yacht Zenita	ob	4219 and 4225	H. Cohen		Hamilton, Bermuda	18	1.00	18.00
Yacht Wakiva	ob	4210	L. V. Harkness		Halifax, Nova Scotia	149	. 50	74.50
Sloop Catherine	No documents	4219 and 4225.			St. George, Bermuda	15	1.00	15.00
Yacht Wakiva	Foreign built American	do	L. V. Harkness	Mar. 23, 1908	St. Thomas, Danish West	337	1.00	337.00
Lucito ti unitationessessessessesses	owned.			Mar. 20, 2000	Indies.			
Yacht Vanadis		4219	Thos. Farrington	June 12,1908	Glasgow, Scotland	516	. 50	258,00
Yacht Atalanta		4219	Geo. J. Gould	Aug. 15,1908	Southampton, England	380	. 50	190.00
Yacht Vanadis		4219	Thos. Farrington		Montreal, Canada	515	.50	257.50
Yacht Liberty		4219	A. E. Caws	Nov. 5.1908	Amsterdam, Holland.	895	.50	447.50
Yacht Xarifa	do		C. N. Nelson		Cowes, England	211	1.00	211.00
Yacht Liberty	do	4219	Jos. Pulitzer		Habana, Cuba		.50	447.50
Yacht Warrior		4210	Mr. McLean		Genoa, Italy	396	. 50	198.00
T COULD IT CALLIUL		1010	Mr. Farrington	1.4.6. 10, 1000	Southampton, England			257.50

Extra tonnage duties on foreign vessels collected at the port of New York, years 1895 to 1916-Continued.

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Yacht Atalanta	4219	Geo. J. Gould	Sept. 4, 1909	Madeira Island	380	. 50	190.00
Yacht Diana	4219	C. Ledward Blair	Anr 27 1010	Hamilton Bermuda	534	. 50	267.00
Yacht Liberty	4219	Jos. Pulitzer	June 13 1010	Southempton England	895	.50	447.50
Yacht Winchester	4219 and 4225	P W Rouse	Tuma 94 1010	Glasson Sootland	76	1.00	76.00
22 Yacht Gmilda	4210	W L Harlmose	Tul 90 1010	Faral Agoree	266	.50	133.00
H 18COL ATSISTES	4219	Geo J Gould	Sent 12 1010	Southempton England	582	. 50	291.00
Yacht Libertydo	4219	Jos Pulitzer	Mar 21 1011	Genca. Italy	847	.50	423.50
L Yacht Gundreda	4210	W S Pierce	Sont 14 1011	Andney Nova Sectio	200	.50	100.00
Yacht Diana	4219	Cant Houghton	Tuly 10 1019	Quebec, Canada	511	.50	255.50
Yacht Vanadisdo	4910	C K G Billinge	Tuly 19, 1914	Southampton, England	621	.50	
Yacht Winchesterdo	4210 ond 4225	D W Dones	July 20, 1912	Glasgow, Scotland			310.50
Yacht Warrior	1910	T W Vondenhilt	July 29, 1912	Glasgow, Scouland	199	1.00	199.00
S Yacht Xarifa	:0.0	C N Nalcon	Sept. 20, 1912	Plymouth, England	714	. 50	357.00
- Schooner Gladstone	4610	C. N. Iverson	Oct. 29, 1912		211	. 50	105.50
	1219	Off Newloundiand Co	Oct. 22,1913		74	. 50	37.00
Bchooner Atlanticdo	1010	m ()		land.			
Yacht Xarifa	4219	T. Smith (Inc.)	Apr. 23, 1914	Cayman Island, West Indies.	. 77	. 50	38.50
Vesht Commister	4219	C. N. Nelson	Oct. 7,1914	Southampton, England	211	. 50	105. 50
Yacht Cassandrado	4219	Eugene Higgins	May 17, 1915	Gibraltar	552	. 50	276.00
Ö Total							
1.0681	•••••			•••••••••••••			39, 276, 60
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¹ Authority to refund above amount, Department letter 58312, July 3, 1906.

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