

Calendar No. 891.

64TH CONGRESS, }
2d Session. }

SENATE.

} REPORT
No. 999.

REFUND OF CERTAIN DUTIES ON ACETATE OF LIME.

JANUARY 29, 1917.—Ordered to be printed.

Mr. KERN, from the Committee on Finance, submitted the following

REPORT.

[To accompany H. R. 9288.]

The Committee on Finance, to whom was referred House bill 9288, providing for the refund of certain duties illegally levied and collected on acetate of lime, having considered the same, report thereon with the recommendation that it do pass.

An examination of the evidence shows that the collector of customs at St. Albans, Vt., collected \$881.30 on certain shipments of acetate of lime entered through the port of Beecher Falls, Vt.; that acetate of lime and acetate of calcium are terms used interchangeably; that paragraph 440 of the tariff act of 1913 provides for the free entry of acetate of calcium, brown or gray; that payment of this assessed levy was not made known to the claimant in time to file an application for refund within the period prescribed by the customs regulations, as it was paid by the consignee and deducted from the bill. It is felt that this claimant should not be compelled to pay a levy, obviously made erroneously by the collector of customs on account of the designation on the bills of lading, because not informed of the levy until the time for properly filing a protest had expired.

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