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R. P. LAMONT, Secretary  
**BUREAU OF FOREIGN AND DOMESTIC COMMERCE**  
REDERICK M. FEIKER, Director

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(Revised edition)

**SHIPMENT OF SAMPLES AND  
ADVERTISING MATTER  
ABROAD**

Including Use of the Mails  
in Foreign Trade

BY

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## HOW TO KEEP THIS HANDBOOK UP TO DATE

The information here presented is believed to represent correctly the situation at date of publication. Change may take place at almost any time, however, in this or that detail of the requirements or charges of individual countries.

Purchasers of this handbook who wish to keep it up to date should arrange to receive **COMMERCE REPORTS** regularly and to have the section on "Tariffs and trade regulations" scanned for any announcements of changes, which will be printed in a form ready to clip and paste over the original passage in the handbook.

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# CONTENTS

	Page	WEST INDIES	Page
Foreword.....	vii		
Introduction.....	1	British West Indies: Antigua,	
Method of handling shipments.....	1	Bahamas, Barbados, Bermuda,	
Mail shipments.....	1	Dominica, Grenada, Jamaica,	
Freight and express ship-		Montserrat, St. Christopher and	
ments.....	2	Nevis, St. Lucia, St. Vincent,	
Prepayment of duty.....	2	Trinidad and Tobago, British	
Use of the mails in foreign trade.....	3	Virgin Islands, etc.....	65
Regular mails.....	4	Cuba (including Isle of Pines)....	68
First-class (letter)-mail.....	4	Dominican Republic.....	78
Second-class mail and com-		French West Indies:	
mercial papers.....	5	Guadeloupe.....	81
"Printed matter" or		Martinique.....	84
"prints".....	5	Haiti.....	87
Sample post.....	6	Netherland West Indies: Aruba,	
Articles grouped together.....	6	Bonaire, Curacao, Saba, St. Eu-	
"Combination packages".....	7	statius, and southern part of	
"Small packets".....	7	St. Martin.....	91
"8-ounce merchandise"			
packages.....	8	SOUTH AMERICA	
International air mails.....	9	Argentina.....	93
Parcel post.....	11	Bolivia.....	99
Sealing and indorsing of		Brazil.....	104
packages.....	12	Chile.....	110
Declarations and dispatch		Colombia.....	114
notes.....	13	Ecuador.....	119
Marking and documentation.....	14	Falkland Islands.....	124
Marking.....	14	Guianas, The:	
Goods.....	14	British Guiana.....	125
Packages.....	15	French Guiana.....	127
Documentation.....	15	Surinam (Netherland Guiana)....	130
Mail shipments.....	15	Paraguay.....	132
Freight shipments.....	15	Peru.....	137
NORTH AMERICA		Uruguay.....	141
Canada.....	17	Venezuela.....	146
Greenland.....	24	EUROPE	
Mexico.....	24	Albania.....	151
Newfoundland (including Labra-		Austria.....	153
dor).....	30	Belgium and Luxemburg.....	155
St. Pierre and Miquelon.....	34	Bulgaria.....	158
CENTRAL AMERICA		Cyprus.....	161
British Honduras.....	37	Czechoslovakia.....	162
Costa Rica.....	38	Denmark.....	165
Guatemala.....	42	Dodecanese Islands: Aegean Is-	
Honduras, Republic of.....	46	lands of Cachi, Calimno, (Ka-	
Nicaragua.....	49	lymnos), Caso, Castelrosso,	
Panama.....	54	Coo (Kos), Lero, Lipso, Lisso,	
Salvador, El.....	58	Nisiro, Patmo, Piscopi, Rodi	
		(Rhodes), Scarpanto, Simi, and	
		Stampalia.....	168

	Page		Page
Estonia.....	168		
Faroe Islands.....	171		
Finland.....	172		
France.....	174		
Germany.....	178		
Gibraltar.....	180		
Greece.....	181		
Hungary.....	183		
Iceland.....	185		
Irish Free State.....	187		
Italy.....	189		
Latvia.....	192		
Lithuania.....	195		
Malta.....	197		
Netherlands.....	199		
Norway.....	201		
Poland and Danzig.....	203		
Portugal (including Azores and Madeira Islands).....	206		
Rumania.....	209		
Soviet Russia.....	212		
Spain (including Balearic Is- lands).....	214		
Sweden.....	218		
Switzerland.....	220		
Turkey.....	223		
United Kingdom (Great Britain and Northern Ireland).....	226		
Yugoslavia.....	230		
<b>ASIA</b>			
Aden.....	235		
Afghanistan.....	236		
Arabia: Bahrein, Hejaz, Koweit, Oman, and Yemen.....	237		
British India (including Baluchis- tan).....	239		
Ceylon.....	242		
China.....	244		
Federated and Unfederated Malay States.....	246		
French Establishments in India: Chandernagor, Karikal, Mahe, Pondicherry, and Yanam.....	247		
French Indo-China: Annam, Cam- bodia, Cochin-China, Laos, and Tonkin.....	248		
Hong Kong.....	251		
Iraq (Mesopotamia).....	252		
Japan (including Chosen, Taiwan, and Kwantung Leased Terri- tory).....	254		
Netherland East Indies: Celebes, Java, Sumatra, etc.....	256		
Palestine.....	258		
Persia.....	260		
Portuguese China: Macao.....	262		
Portuguese East Indies: Timor.....	263		
Portuguese India: Damao, Diu, and Goa.....	265		
Siam.....	266		
Straits Settlements.....	267		
Syria and Greater Lebanon.....	268		
<b>AFRICA</b>			
Belgian Africa: Belgian Congo.....	271		
British Africa:			
Anglo-Egyptian Sudan.....	274		
British East Africa—Kenya, Tanganyika, and Uganda.....	277		
British Somaliland.....	279		
British West Africa—			
Gambia.....	280		
Gold Coast (including Ashanti and British Togoland).....	282		
Nigeria (including British Cameroons).....	284		
Sierra Leone.....	286		
Mauritius, Seychelles, and St. Helena.....	287, 354		
Nyasaland.....	287		
Rhodesia—			
Northern.....	289		
Southern.....	291		
Union of South Africa (includ- ing South-West Africa).....	294		
Zanzibar.....	297		
Egypt.....	298		
Ethiopia (Abyssinia).....	300		
French Africa:			
Algeria.....	303		
French Cameroons.....	306		
French Equatorial Africa—			
Gabun and the Conventional Congo Basin.....	308		
French Somaliland.....	311		
French Togoland.....	313		
French West Africa—Dahomey, French Guinea, Ivory Coast, Mauritania, Niger, Senegal, Sudan, and Upper Volta.....	315		
Madagascar and dependencies (includes Comoro, Mayotta, Nossi Be, and St. Mary Is- lands).....	317		
Reunion.....	320		
Tunisia.....	323		
Italian Africa:			
Eritrea.....	325		
Italian Somaliland.....	327		
Libya (Tripolitania and Cyrenai- ca).....	329		
Liberia.....	331		
Morocco: French, Spanish, and Tangier (International) zones.....	332		
Portuguese Africa:			
Angola (Portuguese West Africa).....	335		
Cape Verde Islands.....	337		
Mozambique (Portuguese East Africa).....	339		
Portuguese Guinea.....	341		
St. Thomas and Princes Is- lands.....	343		
Spanish Africa:			
Canary Islands and Rio de Oro.....	345		
Spanish Guinea—Fernando Po Island and Rio Muni.....	347		

CONTENTS

v

OCEANIA		
	Page	
Australia.....	349	French Oceania—Continued. Page
British Oceania: Brunei, Fiji Islands, Friendly or Tonga Islands, Gilbert and Ellice Islands, Mauritius, New Hebrides Condominium, North Borneo, Papua, St. Helena, Sarawak, Seychelles, Solomon Islands and Santa Cruz, Territory of New Guinea, and Territory of Western Samoa.....	354	Huon Islands, Isle of Pines, Loyalty Islands, and Wallis Archipelago)..... 360
French Oceania:		New Hebrides Condominium..... 354, 363
French Establishments in Oceania—Gambier Group, Leeward Islands, Marquesas Islands, Rapa Island, Society Islands, Tuamotu Archipelago, and Tubuai or Austral Islands.....	357	Japanese mandates: Caroline, Mariana, Marshall, and Pelew Islands..... 363
New Caledonia and dependencies (includes Alofi, Futuna,		New Zealand (including Cook Islands)..... 365
		APPENDIX
		United States noncontiguous Territories:
		Alaska, Hawaii, Puerto Rico, and Virgin Islands..... 371
		Guam..... 371
		Philippine Islands..... 372
		Tutuila (American Samoa)..... 372
		Geographical index..... 375

## FOREWORD

That attractive samples and well-prepared advertising matter, in the commercial language of the country, constitute effective means of stimulating the interest of prospective foreign customers is almost axiomatic, and this is as true in the more intensive cultivation of older markets as it is in the preliminary testing of new fields. The fact is not generally realized, however, that samples and catalogues to foreign destinations can not simply be dropped in the mails, as they are for domestic distribution. Even single copies of catalogues are dutiable in some countries, and not all governments take the same view of what constitutes a sample and when it has no commercial value. Moreover, a method of shipment that serves admirably for one area may be exactly the wrong thing to do in another.

Failure to take account of tariff regulations and related conditions of admission into a given country all too frequently results in the waste of costly catalogues and samples through nondelivery or in arousing resentment on the part of the prospective customer by being called upon to go through tedious formalities and to pay sizeable charges on packages for which he has not asked. To help American exporters avoid such experiences is the purpose of this handbook. It carries full information on every essential point that a shipper needs to know in sending samples and printed advertising matter to any country of the globe.

On shipments sent by mail postage should in all cases be fully prepaid. Where customs duties are involved, they can not be prepaid except on printed advertising matter sent by mail to certain British areas; but there are other ways of handling the situation, which are discussed herein.

So many changes have occurred in the information contained in the first edition of this handbook—published in 1929 and twice reprinted—that it has been rewritten to incorporate these changes and to add certain further information helpful to export managers and others charged with placing advertising matter in the hands of foreign customers.

This study is based upon the most reliable foreign sources of information available, and is believed to be correct as of July 15, 1932. Where the customs laws are not clear as to the treatment of samples and advertising matter, American consuls and commercial attachés have checked and elaborated the results of research made in the Division of Foreign Tariffs. Grateful acknowledgment is here given to these representatives of the United States in foreign countries and also to the Division of International Postal Service of the United States Post Office Department for their cooperation in making this bulletin complete and accurate.



Special problems on the shipment of samples and advertising matter to a particular country may be submitted to the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, at Washington, or to any of the district offices of the bureau. Questions of a distinctly postal nature should be addressed to the Division of International Postal Service, Post Office Department, Washington. Samples of the commodities and advertising matter involved should accompany the request.

FREDERICK M. FEIKER, *Director,*  
*Bureau of Foreign and Domestic Commerce.*

JULY, 1932.

# SHIPMENT OF SAMPLES AND ADVERTISING MATTER ABROAD

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## INTRODUCTION

Samples and advertising matter sent to foreign firms are intended to serve as "trade getters." Unless properly handled, however, their distribution may retard rather than promote sales. To secure the full benefit of the outlay represented, the advertising matter should be in the commercial language of the country of destination, and both advertising matter and samples should be sent by channels which will insure their delivery to the foreign consignee free of all charges and with a minimum of the annoying procedure generally attending the clearance of parcels through the customs.

Furthermore, all accompanying documents should be in proper form and most meticulously prepared. For many destinations the exporting firm's ordinary commercial invoice will suffice; but in some of the British dominions and colonies a special form of standard invoice, abbreviated for certain areas, modified for others, is required. For still other countries consular documents are necessary.

## METHOD OF HANDLING SHIPMENTS

The best method of handling foreign shipments of samples and advertising matter varies with the destination and the means of transportation employed. The question should be considered from three different standpoints—(a) when sent in small quantities through the mails; (b) when sent by freight or express, either as a separate shipment or packed with other goods; and (c) with regard to the repayment of duties.

### MAIL SHIPMENTS

Small packages of advertising matter, catalogues in single copies, and unsalable samples will, in most countries, be admitted free of duty when sent through the mails. This statement has its limitations and exceptions; and it is to be noted further that the exemption often extends only to shipments through the regular mails (letter, "printed matter," sample post, "small packets," and "8-ounce merchandise" services) and is not applicable to the parcel post.

Shipment of samples and advertising matter by parcel post to most Latin American countries is inadvisable because of the necessity for consular invoices (with attendant fees), customs-handling charges, "despachante" (customs-broker) services, and tedious procedure in clearing parcel-post packages. Samples that can be packed within an 18-ounce weight limit may be sent by sample post and will

be free of customs formalities if considered unsalable. Advertising matter and catalogues may be sent by mail as "printed matter" (or "prints") if put up in packages not exceeding the weight limit for the particular destination; if the packages exceed the specified limit, they should be broken up into smaller parcels. Bulk shipments of either samples or advertising matter are best sent to Latin America by freight or express.

For those countries not having direct mail connections with the United States a transit fee varying with the destination and the weight of the package is collected.

Where no penalty is attached to mixed packing by the country of destination, there is no reason why dutiable samples and advertising matter should not be sent in mixed packages by parcel post. The same is true of letter mail, and of the "small packet" and "8-ounce merchandise" classes of the regular mails when the country of destination accepts dutiable letter mail or the other two newer services. These points are discussed in the body of this bulletin under each country.

#### FREIGHT AND EXPRESS SHIPMENTS

Overweight packages of samples and advertising matter and packages for destinations where use of the parcel post is inadvisable should go forward by freight or express under the same general regulations as apply to commercial shipments of the goods represented.

In general the inclusion of samples and advertising matter in regular shipments of other goods will not affect the customs treatment of either, provided such samples and advertising matter are shown separately on the invoice and other shipping documents. It is important, however, that they be separately listed, even if without commercial value and in the smallest quantities.

There are a few countries, however, which penalize the packing of various kinds of articles in one parcel. In Uruguay considerable liberality is shown in the case of instruction books imported with machines; such books usually are passed free of duty. For Colombia, Venezuela, and the countries of Central America other than Panama, on the other hand, it is recommended that advertising matter and samples be shipped in separate packages, since inclosure with other commodities may result in higher duties; and, in some instances, the regulations for separate weighing of mixed packages are particularly burdensome.

In any event, the shipping of samples and advertising matter with other goods is not likely to result in a reduction of duty; and it is advisable that they be shipped separately, or at least that they be packed separately. The situation in each country will be found covered in the paragraphs on "Method of shipment."

#### PREPAYMENT OF DUTY

Samples of dutiable goods sent to most foreign countries are, when themselves of commercial value, dutiable as ordinary commercial shipments of these goods. If the samples are obviously of no commercial value—that is, in such small quantities as to be unsalable or so mutilated as to be unfit for use—they generally are admitted free of duty.

Advertising matter sent to foreign countries as a regular shipment often is subject to duty. The rates vary widely between the different countries, but as a rule they will be found to be more or less proportionate to the general level of duties on other articles and in most instances are not excessive.

In order to create and hold the good will of the foreign customer, every care should be taken to see that no sample or advertising material reaches him with duties or delivery charges unpaid unless the package is sent in response to his specific request therefor. Even then prepayment is advisable. It is possible to prepay in the United States customs duties on printed advertising matter sent through the mails to Australia, Canada, Newfoundland, Southern Rhodesia, and the Union of South Africa. New Zealand permits duty to be prepaid by sending to the postal authorities the amount of the duty. The packages are stamped in the New Zealand post office before delivery. For all other areas and for all means of transport the services of an American freight-forwarding company<sup>1</sup> should be engaged to undertake the delivery of dutiable parcels to the foreign consignee free of cost to him; or the dutiable material may be sent in bulk to a distributing agent in the foreign country to be delivered by him through the local mails or by other means, all charges paid, to the persons for whom it is intended. To many areas it also is possible to mail to the consignee direct an international postal money order covering the estimated amount of the duty and other charges involved.

#### USE OF THE MAILS IN FOREIGN TRADE

The increasing use of the mails, particularly the parcel post, as a channel of commerce as well as a means of distributing samples and advertising matter to foreign customers has caused this study to be broadened to cover all regulations bearing upon the preparation of mail parcels for shipment abroad, including marking and documentation for forwarding from the United States, as well as the formalities and charges (in addition to duties) after reaching the foreign destination. If the instructions are carefully followed, it should be possible to reduce to a minimum the instances of wasted effort on the shipper's part or of complaints from the other end in connection with the commercial use of the mails in foreign trade.

To avoid the complete loss of goods sent by parcel post which are not deliverable, arrangements have been made whereby the sender may indicate, at time of mailing, the disposition to be made of the parcel if found undeliverable as originally addressed, such indication to be given by indorsement on the wrapper of the parcel or by means of a paster affixed thereto. These markings should take one of the following three forms:

- (a) If undeliverable as addressed, deliver to \_\_\_\_\_.
- (b) If undeliverable as addressed, abandon.
- (c) If undeliverable as addressed, return to sender.

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<sup>1</sup> A list of freight forwarders interested in handling dutiable packages abroad, issued by the Division of Foreign Tariffs, is obtainable from any branch office of the Bureau of Foreign and Domestic Commerce.

Upon their return to the sender parcel-post packages will be subject to postage charges at the rate prepaid thereon at the time of first mailing.

No return postage is collected on undelivered packages sent by the regular mails.

The use of so-called window envelopes is forbidden in a number of foreign countries unless the transparent panel forms an integral part of the envelope. Accordingly, if window envelopes are preferred for foreign mail, it would be wise to use only this kind in order that the law of no country may inadvertently be transgressed. To be mailable the panel must be parallel with the length of the envelope and be as transparent as possible, and must not come within  $1\frac{3}{4}$  inches of the top nor within  $\frac{3}{8}$  inch of the bottom or ends of the envelope.

The general provisions for international postal services follow. All postal charges should be fully prepaid in the United States.

#### REGULAR MAILS

##### FIRST-CLASS (LETTER) MAIL

For foreign countries generally the letter-postage rate is 5 cents<sup>2</sup> for the first ounce or fraction and 3 cents for each additional ounce or fraction, although to certain areas 3 cents an ounce suffices. The countries to which the 3-cent rate applies are Canada, Newfoundland and Labrador, Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Guatemala, Haiti, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, El Salvador, Spain (including Andorra, Alhucemas Island, Balearic Islands, Canary Islands, Ceuta, Chaferinas or Zafarani Islands, Melilla, Penon de Velez de la Gomera, and Tangier), Uruguay, and Venezuela.

The weight limit for letter mail is 4 pounds 6 ounces, except to Canada and Newfoundland, where it is 60 pounds; to Argentina, Colombia, Dominican Republic, Guatemala, Honduras, Panama, Paraguay, Uruguay, and Spain (including the Spanish islands and Spanish North Africa) and Andorra, where it is 8 pounds 12 ounces; and to Mexico, Nicaragua, and Peru, where it is 22 pounds.

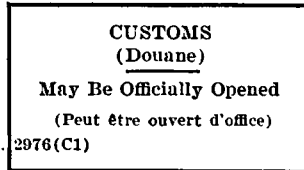
"Letter mail" in the foreign mails must not contain any letter, note, or document having the character of actual personal correspondence addressed to persons other than the addressee or persons residing with the addressee.

Typewritten matter can not go as "printed matter" ("prints") but must be sent as letter mail.

*Dutiable articles in letter mail.*—Under a provision of the London Convention, articles liable to foreign customs duties may now be inclosed in letters or in packages prepaid at the letter rate to countries which permit importation in this manner, provided a green label, Form C 1 (United States Postal Form 2976), is affixed to the package to indicate that it is to be submitted to customs inspection at destination. Where the country of destination has neither accepted this service nor signified its unwillingness to permit importation

<sup>2</sup>Throughout this bulletin the dollar mark (\$) and the word "cents" signify only United States currency, except for Canada and Newfoundland, where duties are given in Canadian and Newfoundland currency, respectively.

of dutiable articles by letter mail; such mail will be accepted by United States post offices for transmission at the risk of the sender. Mention is made in the body of this bulletin under each country of the possibilities for using this class of regular mail for forwarding dutiable articles. A facsimile of Form C 1 (Postal Form 2976) follows.



#### SECOND-CLASS MAIL AND COMMERCIAL PAPERS

"Second-class mail" in the foreign mails includes only newspapers and periodicals bearing notice of entry as second-class matter when mailed by publishers or registered news agents to certain countries. To other countries, such printed matter is classed as "prints" and must be sent at the rates and under the regulations for that class of regular mail. (See "Printed matter" below.) The foreign countries to which "second-class mail," as such, may be sent in the regular mails are Argentina, Bolivia, Brazil, Canada, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Guatemala, Haiti, Honduras, Mexico, Newfoundland (including Labrador), Nicaragua, Panama, Paraguay, Peru, El Salvador, Spain (including Andorra, the Spanish islands, and Spanish possessions in northern Africa), Uruguay, and Venezuela. The regulations on domestic "second-class mail" (eighth zone) apply to "second-class mail" to these countries. Information regarding these regulations is to be found in section 412 (revised) of the United States Postal Laws and Regulations, on file in local post offices.

For commercial papers the rate is 1½ cents for each 2 ounces or fraction, with a minimum charge of 5 cents; and the general weight limit is 4 pounds 6 ounces, with an increase to 8 pounds 12 ounces for Spain (including the Balearic Islands, etc.) and the Latin American countries mentioned below under "Printed matter."

These two classes of foreign mail are not referred to in the discussion of postal shipments in the body of this bulletin.

#### "PRINTED MATTER" OR "PRINTS"

"Printed matter" (or "prints") in the foreign mails includes circulars, newspapers, and periodicals not admitted as second class; books, stitched or bound; pamphlets, sheets of music, visiting cards, address cards; proofs of printing, with or without related manuscript; engravings; photographs, and albums containing photographs; pictures, drawings, plans, maps; catalogues, prospectuses, advertisements, and notices of various kinds, printed, engraved, lithographed, or mimeographed; and, in general, all impressions or copies made upon paper, cardboard, or parchment by printing, engraving, lithography, autography, or any other mechanical process easy to recognize, except the copying press and typewriter, but including

multigraphed matter. The general weight limit for "printed matter" is 4 pounds 6 ounces, except that single volumes of printed books may weigh up to 6 pounds 9 ounces, and in Canada and Newfoundland (including Labrador) up to 11 pounds. The limit is 8 pounds 12 ounces for "printed matter" and 11 pounds for single volumes in Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba (no limit on single volumes), Dominican Republic, Ecuador, Guatemala, Haiti, Honduras, Mexico (no limit on single volumes), Nicaragua, Panama (no limit on single volumes), Paraguay, Peru, El Salvador (no limit on single volumes), Spain (including the Spanish islands and Spanish possessions in North Africa), Uruguay, and Venezuela. The rate is 1½ cents for each 2 ounces or fraction.

Bulk shipments (that is, shipments exceeding the weight limits set out above) of "printed matter" must go by parcel post, freight, or express.

#### SAMPLE POST

Samples of no commercial value may be sent by sample post to all countries up to a limit of 18 ounces<sup>a</sup> at the rate of 1½ cents for each 2 ounces or fraction, making a total postage charge of 13½ cents for a package of samples weighing the full 18 ounces. If the samples have commercial value or are dutiable, they are not admissible to the sample post, but, within the respective weight limits, they may be sent by "dutiable letter mail" where permissible or by "small packet" or "8-ounce merchandise" mail where these services are available. If these services are not operative to the country of destination, the packages may go by parcel post, by freight, or by express.

Electrotypes and other printing plates may be sent by sample post, but not as "printed matter."

Goods sent by sample post not only have the advantage of the lower rate of postage but also generally are exempt from customs formalities upon arrival in foreign countries. It is well to mark such packages "Samples without value," "Muestras sin valor" (Spanish), "Amostras sem valor" (Portuguese), "Echantillons sans valeur" (French), "Monsters zonder waarde" (Dutch), "Muster ohne Wert" (German), or "Campioni senza valore" (Italian), according to the language spoken in the country to which they are being sent.

#### ARTICLES GROUPED TOGETHER

It is permissible to include in the same package commercial papers, samples of merchandise, and "printed matter" (other than impressions in relief for the use of the blind), with the reservation that each article taken singly does not exceed the limits applicable to it in regard to weight and dimensions, that the total weight does not exceed 4 pounds 6 ounces per package, and that the charge is at least the minimum charge for commercial papers if the package contains commercial papers and the minimum charge for samples if it is composed of "printed matter" and samples.

This provision for the transmission of composite packages (which must not be confused with "combination packages," described on p. 7)

<sup>a</sup> Lower weight limits for duty-free entry are fixed for a few commodities in Czechoslovakia, Italy, the United Kingdom, and Yugoslavia.

is applicable only to articles having the same rate of postage per unit of weight. When articles subject to different rates of postage are forwarded together, the entire package will bear the rate of postage applicable to the articles contained therein for which the rate is highest.

“COMBINATION PACKAGES”

“Combination packages”—that is, packages made up of two parts so attached that each part may be weighed separately but both addressed for delivery to the same addressee, and consisting of a sealed envelope containing a written or printed communication, fully prepaid at the letter rate of postage, and an unsealed container, with samples of merchandise or printed matter inclosed, fully prepaid at the appropriate rate of postage—are accepted by United States post offices for dispatch in the ordinary mail when going to Bolivia, Brazil, British Guiana, British Honduras, Bulgaria, Canada, Colombia, Denmark (including the Faroe Islands and Greenland), Dominican Republic (ordinary and registered), Estonia, Haiti, Iceland, Jamaica (including Turks, Caicos, and Cayman Islands), Mexico, Nicaragua, Norway, Poland, Rumania, El Salvador, and Sweden. When going to the Republic of Honduras, “combination packages” are transmissible only in the registered mails.

“Combination packages” the two parts of which are inseparably attached are accepted by United States post offices for transmission to Canada if they otherwise conform to the conditions prescribed in the paragraph above.

“SMALL PACKETS”

Under the Universal Postal Convention of London, 1930, provision was made for a new class of mail known as “small packets,” to become operative on July 1 of that year. This service is not to be confused with the parcel post; it is a distinct service, with its own postage rates and weight limits. It is particularly convenient for delivering packages of samples which are too large to fall within the sample-post weight limit of 18 ounces, especially when the samples can not be separated into smaller units. It also serves as a way to deliver dutiable samples—which can not be sent by sample post, however small the package.

“Small packets” may weigh up to 2 pounds 3 ounces (1 kilo). The postage rate is 3 cents for each 2 ounces or fraction, with a minimum charge of 10 cents per packet.

“Small packets” must be stamped with the words “Small packet” and, whether dutiable or not, must bear the green label (Form C 1—Postal Form 2976—see p. 5) customarily used on dutiable packages prepaid at the letter rate. A customs declaration (Form 2966) may be inclosed. No other shipping documents are required.

It is permissible, also, to inclose in “small packets” an open invoice reduced to its essential terms and a simple copy of the full name and address of the sender and of the addressee. As with commercial papers, “printed matter,” and sample post, “small packets” may not contain any letter, note, or document having the character of actual personal correspondence, and they must not be sealed.

“Small packets” may contain articles liable to foreign customs duty and upon arrival in the country of destination will be subject to the customs regulations of such country. However, “small



packets" (registered or unregistered) may not contain coins, bank notes, paper money, or any values payable to the bearer; platinum, gold, or silver, manufactured or unmanufactured; precious stones, jewelry, or other precious articles.

The country of destination is authorized to collect a special fee not exceeding 5 cents for the delivery of "small packets" and a fee not exceeding 10 cents for their customs clearance.

The following governments have agreed to accept mail of this class:

Afghanistan.	Japan and dependencies and mandates.
Algeria.	Leeward Islands (British).
Argentina.	Luxemburg.
Australia.	Malta.
Austria.	Martinique.
Bahamas.	Mauritius and dependencies.
Barbados.	Mexico.
Belgium.	Morocco (French).
Bermuda.	Netherland East Indies.
Brazil.	Netherland Guiana.
British Cameroons.	Netherland West Indies.
British Guiana.	Netherlands, The.
British Honduras.	New Caledonia and dependencies.
British North Borneo.	Newfoundland (including Labrador).
British Somaliland.	New Guinea Mandated Territory.
Ceylon.	New Hebrides Condominium.
Cyprus.	Nicaragua.
Czechoslovakia.	Niger.
Danzig.	Nigeria.
Denmark.	Nyasaland Protectorate.
Dominican Republic.	Paestine.
Estonia.	Papua.
Ethiopia (Abyssinia).	Persia. <sup>4</sup>
Falkland Islands (including South Georgia).	Reunion.
Fiji Islands.	Rumania.
France (including Monaco).	Sarawak.
French Cameroons.	Seychelles.
French Equatorial Africa.	Siam.
French Guinea.	Sierra Leone.
French Indo-China.	St. Helena.
French Oceania.	St. Pierre and Miquelon.
French Somaliland.	Solomon Islands.
French Togoland.	Sweden.
Gambia.	Switzerland.
Germany.	Syria, Republic of Lebanon, and Government of Latakia.
Gibraltar.	Trinidad and Tobago.
Great Britain and Northern Ireland.	Tunis.
Greece.	Turkey.
Guatemala.	Turks and Caicos Islands.
Guadeloupe and dependencies.	Windward Islands.
Hejaz and dependencies.	Yemen.
Hong Kong.	Yugoslavia.
Hungary.	
Jamaica.	

"EIGHT-OUNCE MERCHANDISE" PACKAGES

On packages of merchandise weighing 8 ounces or less, for Argentina, Bolivia, Brazil, Canada, Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Guatemala, Haiti, Honduras, Mexico, Newfoundland, Panama, Paraguay, Peru, El Salvador, Spain

<sup>4</sup> "Small packets" imported into Persia are subject to the collection from the addressee of the Persian domestic postage to cover the cost of the rapid mail service between the border office and the place of destination.

(including Andorra, the Spanish islands, and Spanish possessions in North Africa), and Uruguay, the rate is 2 cents for each 2 ounces or fraction, except that when the contents consist of seeds, scions, plants, cuttings, bulbs, and roots the rate is 1½ cents for each 2 ounces or fraction. This service is not parcel post. The packages must not have customs declarations (Form 2966) attached; and they must not be sealed except when addressed for delivery in Canada and marked "This may be opened for postal inspection if necessary" or when sent C. O. D. to Mexico.

This service may be used for transmitting small parcels of dutiable samples—which can not go by sample post to any country. It also is especially recommended (where available) for sending such packages to countries that prohibit dutiable articles in letter mail.

#### INTERNATIONAL AIR MAILS

The facilities for air transport for mails other than the parcel post are increasing throughout the world. Air service has recently been established via Miami, Fla., and Brownsville, Tex., connecting the United States with the larger cities of Mexico, Central America, the West Indies, and all the countries of South America. Air-mail planes provide service from New York City to Montreal, Canada, and from Pembina, N. Dak., to Winnipeg. Use of air transport often means the saving of many days in the delivery of mail. Documents relating to steamer shipments may leave the United States by air mail for South and Central America several days after the vessel sails and still arrive ahead of the merchandise.

Mail planes are now plying on regular routes between the various important cities of Continental Europe; from London to the Continent, to northern and eastern Africa, to the Union of South Africa, and to India; from Paris to northern and western Africa; from Amsterdam across Europe and Asia to the Netherland East Indies; on various Mexican domestic air mail routes; and from Lima to Iquitos, Peru. Between Barranquilla and interior points of Colombia air transport is available for all classes of mail, including the parcel post.

American mail for overseas destinations may be dispatched by domestic air mail service to the port of steamship departure. Such packages or letters should be marked "By air to New York," "By air to the Pacific coast," etc., according to destination.

When use is to be made of air mail service after landing abroad, further fees are required to cover air transport there. Such mail matter should bear the legend (in addition to the one noted above, if sent by domestic air mail in the United States) "Par avion—By air mail" and "London to Delhi," "By air mail in Australia," "By air mail from Amsterdam," etc., according to destination and route.

One additional fee only is collected for air mail from the United States to any of the countries of the Western Hemisphere to which air mail service has been inaugurated.

Inasmuch as routes and services available are subject to change, particulars of the various foreign air routes, fees, etc., have not been set out in this bulletin. The United States Post Office Department keeps local American post offices currently advised in regard to such

changes, and persons interested in air mail rates and the routes in operation at any given time may obtain these details by consulting their local postal officials. The accompanying map (fig. 1), fur-



Figure 1

nished by the Division of International Postal Service of the United States Post Office Department, outlines the present international air services in the Western Hemisphere.

PARCEL POST

Although parcel-post packages to foreign countries may now weigh as much as 22 pounds (to a number of destinations even more), there still are important areas to which the weight is restricted to 11 pounds, notably Japan and the larger British dominions (though to Canada and Newfoundland the limit is 15 pounds, and to British

(Form 2066) [Front side]

## CUSTOMS DECLARATION.

To be filled out at the  
DISPATCHING EXCHANGE  
Office

DESCRIPTION OF PARCEL <small>(State whether Bag, Package, Box, etc., etc.)</small>	CONTENTS <small>(Describe Articles Enclosed)</small>		VALUE		Parcel Bill No. _____
			\$	Cents	No. of Rates Prepaid _____
					Entry No. _____

(DATE STAMP)  
(Mailing Office)

Date of Mailing \_\_\_\_\_ 19\_\_\_\_

Name and Address of Sender: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 (Form 2066)

[Reverse side]

### INSTRUCTIONS GIVEN BY SENDER

Sender may, and to certain countries must, provide for an alternative disposition, striking out the remarks not employed, as follows:

(A) If undeliverable as addressed, deliver to \_\_\_\_\_  
 colis doit être livré à \_\_\_\_\_

(B) If undeliverable as addressed, abandon \_\_\_\_\_  
 Au cas de non-livraison, l'expéditeur fait abandon du colis.

(C) If undeliverable as addressed, return to sender \_\_\_\_\_  
 Au cas de non-livraison, le colis doit être renvoyé à l'expéditeur.

Sender's Signature  
Signature de l'expéditeur

The address of the package, box, bag, etc. should be written below as well as on the package, etc. itself.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Figure 2

India 20). The exact limits of weight are specified in the body of this bulletin under each individual territory.

The general postage rate on international parcel-post shipments (outside of the delivery fee in the country of destination) is 14 cents a pound or fraction of a pound, although for most of Latin America the rate is 13 cents for the first pound and 12 cents for each additional pound.

Parcel-post packages can not, as a general rule, be insured, but insurance facilities are available to about 25 countries, including Canada, the United Kingdom, Irish Free State, Italy, Netherlands, Denmark, Norway, Sweden, and Switzerland among the more important areas. The actual situation is given for each country under "Use of the mails in foreign trade."

(Form 2967) [Front side]

**(BOTH SIDES OF THIS FORM MUST BE FILLED IN.)**

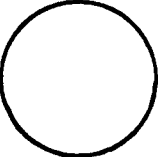
**Declaration for the French Customs,**

(TWO DECLARATIONS MUST ACCOMPANY EACH PACKAGE.)  
FORM OF PACKAGE AND NATURE OF ITS CONTENTS.

TO BE FILLED OUT AT THE Dispatching Exchange office

Parcel Post No. \_\_\_\_\_

No. of Items Pkg'd \_\_\_\_\_

CONTAINING		CONTENTS				Entry No.	(DATE STAMP) (Mailing office)
Name of Packages	Class weight of package	Nature of Merchandise	Net Weight	Volume, cu. cent. or lbs. etc.	Value, francs		
							

REMARKS: In addition to the details provided for in these columns, the sender must furnish below any other necessary details for the information of the customs office and particularly must declare whether the merchandise is intended for consumption, transit, or storage. These details being omitted, the receiver will act for the best of risk of the parties interested.

At \_\_\_\_\_  
the \_\_\_\_\_  
Signature of sender.

[Reverse side]

**Form No. 2967—No. 2 Bis.**

**(BOTH SIDES OF THIS FORM MUST BE FILLED IN.)**

**Parcel-Post Between The United States and France.**

**DECLARATION FOR THE FRENCH CUSTOMS.**

**(TWO DECLARATIONS MUST ACCOMPANY EACH PACKAGE.)**

The sender, residing at \_\_\_\_\_  
declares that he sends to Mr. \_\_\_\_\_  
at \_\_\_\_\_ the merchandise described  
(Country)  
in detail on the other side, originating in \_\_\_\_\_  
(Country of origin)  
and asks that the customs formalities be completed at the stations (in France) of \_\_\_\_\_

NOTE—No. 1. Exemptions from customs dues, either for import or export, does not dispense with the declarations for the customs prescribed by law in accordance with the specifications and notices provided by the general tariff, under penalty of 100 francs fine for omission of the declaration or for a false declaration.—ARTICLE IV of the law of May 16, 1964. (Laws of France.)  
No. 2. The sender and the addressee are responsible for the results and the delays arising from declarations which are inaccurate, incomplete or false.

Figure 3

larger number of countries, but there yet are areas to which parcel-post packages can be neither registered nor insured.

SEALING AND INDORSING OF PACKAGES

In some countries the sealing of parcel-post packages is prohibited, in others it is permissible, while in still others it is compulsory. The situation has varied so widely from time to time in the same country that a definite statement on sealing requirements has not

been attempted in this bulletin. It is best to consult local United States post offices to ascertain whether or not, at the time of forwarding, the package must or must not be sealed. Sealing, when required, may be done with wax, lead seals, or other similar device.

Every package for transmission through the international (foreign) parcel post must be marked conspicuously "Parcel post." The name and address of the sender and of the addressee must be

[Front side]	
<p style="text-align: center;"><b>Form 2972</b> <b>COUPON</b></p> <p>Name and Address of Sender (Nom et adresse de l'expéditeur)</p> <p>.....</p> <p>.....</p> <p style="text-align: center;"><b>ROUTE VIA.</b> (Acheminement)</p> <p>.....</p>	<p style="text-align: center;"><b>Form 2972)</b> <b>UNITED STATES OF AMERICA</b> <b>DESPATCH NOTE</b> (Bulletin d'Expedition)</p> <hr/> <p style="text-align: right;">STAMP OF OFFICE OF ORIGIN (Timbre du Bureau d'Origine)</p> <p><b>Number of Declarations</b>..... (Nombre de déclarations en douane)</p> <p><b>Weight</b>..... (Poids)</p> <p><b>Postage Paid</b>..... (Afranchissement perçu)</p> <p><b>Name and Address of Addressee</b> (Nom et adresse du destinataire)</p> <p>.....</p> <p><b>Place of Destination</b> (Lieu de destination)</p> <p>.....</p>
[Reverse side]	
<p style="text-align: center;"><b>Instructions Given by Sender</b></p> <p>Sender may, and in certain countries must, provide for an alternative disposition, setting out the requests and instructions, as follows: (A) If undeliverable as addressed, deliver to the addressee's nearest relative; (B) If undeliverable as addressed, abandon; (C) If undeliverable as addressed, return to sender.</p> <p style="text-align: center;">Sender's Signature (Signature de l'expéditeur)</p> <p style="text-align: center;">52359°—29—15</p>	<p><b>Bill No.</b>..... <b>Entry No.</b>..... (Feuille de Route No.) (Inscription No.)</p> <p style="text-align: center;"><b>RECEIPT OF THE ADDRESSEE</b></p> <p style="text-align: center;">QUITTANCE DU DESTINATAIRE</p> <p style="text-align: center;"><b>The undersigned declares he has received the parcel designated on the front of this bulletin.</b></p> <p>Lo soussigné déclare avoir reçu le colis décrit au recto du présent bulletin.</p> <p><b>Signature</b>.....</p> <p style="text-align: right;"><b>19</b></p> <p style="text-align: center;"><b>CUSTOMS DUTIES</b> (Droits de Douane)</p> <p style="text-align: center;"><b>CUSTOMS STAMP</b> (Timbre de la Douane)</p>

Figure 4

legibly and correctly written—on the parcel itself, when this is possible, or on a label gummed thereto; and should also be written on a separate slip, such slip to be inclosed in the package.

DECLARATIONS AND DISPATCH NOTES

Every parcel-post package that goes from the United States to a foreign country is required to have at least one customs declaration, Form 2966 (Fig. 2), attached to it before mailing. For some countries more than one copy of this tag is necessary, and to a few

one or more copies of Form 2967 (Fig. 3) as well must be affixed. Dispatch notes, Form 2972 (Fig. 4), also are necessary in some instances.<sup>5</sup> The specific requirements will be found under "Documentation" for each country.

Postal export declarations, Form S-250 (Fig. 5), are required by the United States customs regulations for commercial parcel-post packages valued at \$25 or more going to foreign countries and the noncontiguous American territories.<sup>6</sup>

Customs declaration Form 2966 and postal-export declaration Form S-250 should not be confused. The former is required under postal treaties and conventions with foreign countries; the latter is needed for statistical use in arriving at a measure of the merchandise exported from the United States via parcel post.

DEPARTMENT OF COMMERCE BUREAU OF FOREIGN AND DOMESTIC COMMERCE WASHINGTON, D. C. Form No. S-250	Postmaster: Mail to SECTION OF CUSTOMS STATISTICS, NEW YORK, N. Y. Postal Export Declaration for parcel-post or mail packages valued at \$25 and over, shipped by busi- ness concerns in the United States to business con- cerns outside continental United States.	FILE NO. _____		
SENT BY ..... Post Office .....				
STATE ..... To Country .....				
NO. PACKAGES.	DESCRIPTION OF CONTENTS.	QUANTITY.	VALUE.	CLASS NO.

Figure 5

MARKING AND DOCUMENTATION

MARKING

GOODS

In a number of foreign areas, notably the British colonies, it is necessary—or increasingly advisable—to label goods, including samples and advertising matter, with an indication of the country of origin. In other areas (for example, France and its colonial possessions) it is necessary to die-stamp the name of the country of production into the container of a particular product, this legend to be in the language of the country of destination. Still other areas merely require foreign goods to be labeled "Imported" or to be countermarked with an indication of origin when printed or labeled in the language of the country of destination. These marking requirements vary greatly, as can be seen from a comparison of the details given later under each country.

<sup>5</sup> All these forms, also Form 2976 (C 1) and Form S-250, may be obtained from local post offices throughout the United States.

<sup>6</sup> Required also for commercial packages valued at \$25 or more sent through the regular mails.

## PACKAGES

Then, again, it may be necessary to show weight or volume on the outside packing case in units of a particular system, such as gross weight in kilos<sup>7</sup> or other specific requirement. Some countries demand that all packages be numbered—sometimes consecutively, but almost always prohibiting repetition of numbers.

Marks on outside packing cases must in some instances be stenciled on or burned into the surface. Certain countries specify definitely the form of marking to be used and the terms that must be employed.

In the absence of a definite statement on these points in the body of this bulletin, the marking of shipping cases may be done in any manner and by any means the shipper desires—legibility and permanence of the markings being kept in mind.

Every parcel-post package and all "small packet" mail must be stamped conspicuously "Parcel post" or "Small packet."

## DOCUMENTATION

## MAIL SHIPMENTS

*Regular mails.*—With the exception of Cuba, no documents are required for letter mail, "prints" (except dutiable printed matter to France), sample post, "small packets," or "8-ounce merchandise" mail to any country. France requires the regular number of customs declarations on dutiable "prints."

Cuba seems to be the only country for which a consular invoice must be procured for merchandise forwarded in letter mail, "small packets," or "8-ounce merchandise" packages. Consular invoices are needed also for sample-post shipments to Cuba and on packages of magazines addressed for delivery in the Republic.

All "small packets" and all "dutiable letter mail" must bear the green label, Form C 1 (Postal Form 2976).

*Parcel post.*—Although most countries exempt parcel-post shipments from the requirement of an accompanying consular invoice, a number do require consular documents on all such packages; others, only if the value exceeds a certain stated sum; and a few collect the consular fee at destination without requiring the consular document itself. For most of the British areas special invoice forms are necessary on imports subject to ad valorem duties, whether sent by parcel post, freight, or express. In Canada, for example, all shipments valued over \$50 require the same documents. The exact requirements of each country appear under the respective sections.

To all parcel-post packages there must be affixed one or more customs declarations (Forms 2966 and 2967), according to destination, and, if a commercial package valued at \$25 or more, the postal declaration (Form S-250) also is necessary. Dispatch notes (Form 2972) are called for on parcel-post packages to a few areas. (Specimens of these forms appear on pp. 11-14.)

## FREIGHT SHIPMENTS

All the documents and forms necessary for sending freight and express shipments to any given country are mentioned in detail in

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<sup>7</sup> The kilogram (kilo) is equivalent to 2.2046 pounds avoirdupois.



the special discussion for the different areas in the body of this bulletin. The information there given is generally applicable to exports of merchandise, as well as to samples and advertising matter.

Form 7525 (fig. 6), required by United States customs officials on all exports from the United States to foreign countries and the noncontiguous American territories by freight or express, is shown below.

**Customs Form 7525**  
U. S. TREASURY DEPARTMENT  
U. S. CUSTOMS, 1922, Rev. Aug. 15-23

File No. \_\_\_\_\_  
See also Customs Statistics

This space for use of Customs

**UNITED STATES CUSTOMS SERVICE**  
**SHIPPER'S EXPORT DECLARATION**  
**OF SHIPMENTS TO FOREIGN COUNTRIES OR NONCONTIGUOUS TERRITORIES OF THE U. S.**

Read carefully the instructions on back to avoid delay at shipping point.  
Shipper's attention is called to the fact that this form is to be filled out by the shipper or his agent.  
(Checkmate should be kept in possession of the shipper.)

Customs File No.

<small>Quantity</small>	<small>Order Mark</small>
<small>Domestic</small>	<small>Foreign</small>
<small>Port</small>	<small>City</small>
<small>Country</small>	

Goods shipped by \_\_\_\_\_ (Name of vessel shipped)

Address \_\_\_\_\_ (City) \_\_\_\_\_ (State)

For account of \_\_\_\_\_ (Name and address of exporter of goods if shipped by agent)

From \_\_\_\_\_ (State in which shipment originated) For shipment on the \_\_\_\_\_ (Name of carrier. If vessel, give name and nationality)

From \_\_\_\_\_ (U. S. Customs port of exportation) To final country of destination \_\_\_\_\_ (Country)

Marks and numbers	Number and kind of packages	DESCRIPTION OF GOODS <small>Describe each kind of goods in detail. Do not use general terms such as mixed, dry goods, machinery, fruits, etc. (See instructions on back, par. 13)</small>	Net quantity in pounds, kilograms (if 2.50 pounds), gallons, yards, bushels, barrels, etc., as required by Schedule B	Value at Time and Place of Export		Statistical Code No., Schedule B
				U. S. Products, including foreign goods stored or manufactured in the United States	Foreign products in same condition as imported	
				<small>Insert value dollar</small>	<small>Use cents for aliquot</small>	
Waybill or manifest No. _____ (Date of exportation)			Total, \$ _____			

I authorize \_\_\_\_\_ to act as my agent for customs purposes. \_\_\_\_\_, Shipper.

I declare that the above is a true account of merchandise shipped to the country named; and that the description and quantity of each article is truly stated at the selling price or market value at time and place of exportation.

Sworn and subscribed to before me? \_\_\_\_\_ (Signature) \_\_\_\_\_

on \_\_\_\_\_, 193 \_\_\_\_ (Capacity) \_\_\_\_\_ (Member of firm, secretary, agent, etc.)

\_\_\_\_\_ (Address) \_\_\_\_\_

(Clerk, notary public, or other authorized person) 25-5442

Figure 6

## NORTH AMERICA

### CANADA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples having commercial value (even odd shoes, etc.) imported into Canada are dutiable at the same rates levied on ordinary commercial shipments of the goods represented. Samples of no commercial value are not subject to duty. Cards, portfolios, pasteboard boxes, and other outer coverings containing cut samples of cloth, edgings, textile fabrics, buttons of different patterns, and other articles obviously for use only as samples to sell by and having no commercial value are free of duty. The designation “no commercial value” does not, however, apply to portfolios, boxes, or other coverings used in displaying samples when susceptible of other use or having a salable value.

Only bona fide catalogues and price lists are admitted free of duty into Canada, and then only when single copies are mailed to individual firms and not for distribution. All other advertising matter is dutiable, whether imported in small quantities or in bulk, as follows.

On small packages of advertising matter sent through the mails, duty should be prepaid at the following rates, provided these rates are equivalent to 35 per cent ad valorem (if valued at more than 43 cents a pound advertising matter is subject to the ad valorem duty):

	Cents
Up to and including 1 ounce.....	2
Over 1 ounce and not exceeding 2¼ ounces.....	2
Over 2¼ ounces and not exceeding 3¼ ounces.....	3
Over 3¼ ounces and not exceeding 4¼ ounces.....	4
Over 4¼ ounces and not exceeding 5¼ ounces.....	5
Over 5¼ ounces and not exceeding 6½ ounces.....	6
Over 6½ ounces and not exceeding 7½ ounces.....	7
Over 7½ ounces and not exceeding 8½ ounces.....	8
Over 8½ ounces and not exceeding 9½ ounces.....	9
Over 9½ ounces and not exceeding 10½ ounces.....	10
Over 10½ ounces and not exceeding 11¾ ounces.....	11
Over 11¾ ounces and not exceeding 12¾ ounces.....	12
Over 12¾ ounces and not exceeding 14 ounces.....	13
Over 14 ounces and not exceeding 15 ounces.....	14
Over 15 ounces and not exceeding 16 ounces.....	15

On general shipments of advertising matter and on electrotypes and other printing plates the duties<sup>1</sup> are:

<sup>1</sup> Specific duties in the schedule are in Canadian dollars, the par value of which is the same as that of the United States dollar. Ordinarily exchange fluctuations are small.

Tariff item	Article	General tariff <sup>1</sup>	Intermediate tariff <sup>2</sup>	British preferential
<b>ADVERTISING MATTER</b>				
178	Advertising and printed matter, viz: Advertising pamphlets, advertising show cards, illustrated advertising periodicals, price books, catalogues, and price lists; advertising almanacs and calendars; patent-medicine or other advertising circulars, fly sheets, or pamphlets; advertising chromos, chromotypes, oleographs, or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed, or stamped thereon, or attached thereto, including advertising bills, folders, and posters, or other similar artistic work, lithographed, printed, or stamped on paper or cardboard for business or advertisement purposes, not otherwise specified.....	<i>Per pound</i> \$0.15 <i>Ad valorem</i> 35%	<i>Per pound</i> \$0.125	<i>Per pound</i> \$0.10
	Provided, that when imported under the general tariff rate, the duty shall be not less than.....			
178a	Provided that on the goods specified in item 178 and imported by mail on and after the 1st day of July, 1914, duties may be paid by customs revenue stamps under regulations by the Minister of Customs, at the rates specified in said item, except that on each separate package weighing not more than 1 ounce the duty shall be.....	<i>Each</i> \$0.02	<i>Each</i> \$0.02	<i>Each</i> \$0.02
<b>ELECTROTYPES, ETC.</b>				
472	Plates engraved on wood, steel or other metal, and transfers taken from the same, not specified; engravers' plates of steel or other metal, polished or otherwise processed, for engraving thereon.....	<i>Ad valorem</i> 20%	<i>Ad valorem</i> 15%	<i>Ad valorem</i> 10%
473	Plates for printing in two or more colors, including electrotypes, nickeltypes, and all engravings on steel or other metal, for use exclusively in printing.....	20%	15%	Free.
474	Stereotypes, electrotypes, and celluloids, for almanacs, calendars, illustrated pamphlets, newspaper or other advertisements not specified; and matrices or copper shells for such stereotypes, electrotypes, and celluloids.....	<i>Per square inch</i> \$0.015	<i>Per square inch</i> \$0.0125	<i>Per square inch</i> \$0.01
475	Stereotypes, electrotypes, and celluloids of books, and bases and matrices and copper shells for same, whether composed wholly or in part of metal or celluloid.....	Free.	Free.	Free.
475a	Stereotypes, electrotypes, celluloids, and bases for same, composed wholly or in part of metal or celluloid, not specified, and copper shells for such stereotypes, electrotypes, and celluloids.....	.00125	.00125	.00125
475b	Matrices for stereotypes, electrotypes, and celluloids described in item 475a.....	.005	.005	.005

<sup>1</sup> Applies to the United States.

<sup>2</sup> Applies to countries having most-favored-nation status.

<sup>3</sup> Ad valorem rates are calculated on the fair market value of the merchandise, which may in no case be lower than the selling price to jobbers or wholesalers generally at time and place of shipment direct to Canada. The value for duty of new or unused goods may in no case be less than the actual cost of production of similar goods at date of shipment direct to Canada, plus a reasonable advance for selling cost and profit (the Canadian Minister of National Revenue to be the sole judge as to what will be a "reasonable advance").

No discount or deduction which is not shown and allowed on invoices covering sales for home consumption in the exporting country will be allowed in estimating value for duty. However, Canadian importers, when remitting, may take advantage of any cash discounts regularly extended to customers in the home market without "dumping" duty being applied.

**Prepayment of duty.**—Customs duties on advertising matter sent to Canada through the mails must be prepaid in the United States by means of special Canadian customs stamps; if not so prepaid, the Canadian postal authorities will return the parcel to the sender without notifying the addressee. If not prepaid at a rate equal to 35 per cent ad valorem, the package will be held until customs stamps sufficient to make up the proper amount have been forwarded. The stamps can be purchased (in denominations of 1, 2, 5, and 10 cents) from the Commissioner of Customs at Ottawa, Canada, or from the following organizations in the United States: Chamber of Commerce, foreign trade secretary, 80 Federal Street, Boston; American Manufacturers' Export Association, secretary, 160 Broadway, New York City; Chamber of Commerce, foreign trade secre-

tary, Cleveland; Canadian Bank of Commerce, 460 California Street, San Francisco; and the Chamber of Commerce, Providence, R. I. This prepayment of duties by means of customs stamps avoids liability to the 6 per cent sales tax that otherwise would apply and to the excise tax of 1 per cent of the duty-paid value assessed on all imports into Canada.

Customs stamps should be placed on the reverse side of the package, the only stamps permissible on the address side being the United States postage stamps. If the customs stamps are placed on the address side, the package will not be accepted by the United States Postal Service for mailing.

Duties on advertising matter sent otherwise than by mail and on dutiable samples can not be prepaid in the United States. Where samples are dutiable, it is advisable to arrange with a forwarding company in the United States or an agent in Canada to deliver the parcels to the Canadian addressee after paying the duty, or a postal money order to cover all expenses may be mailed to him direct. Samples delivered without cost to the recipient form an excellent means of creating good will for American wares.

*Method of shipment.*—Inasmuch as catalogues and price lists are free of duty in Canada when sent by mail singly to individual firms for their own use, such printed matter should go forward in this manner. Other advertising matter, if in small quantities, also should go forward by mail, with duties prepaid by means of Canadian customs stamps. Samples of no commercial value should be sent by sample post when they can be brought within a weight limit of 18 ounces. Other samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, as desired; but it is well to deliver them to the Canadian merchant free of all expense unless they have been specifically asked for by him.

There is no penalty imposed upon mixed packing; each item should appear on the invoice, however.

“Combination packages” made up of two parts so fastened together that each may be weighed separately but both addressed for delivery to the same person or firm, and consisting of a sealed envelope containing a written or printed communication, fully prepaid at the letter rate of postage, and an unsealed container with samples of merchandise or printed matter inclosed, fully prepaid at the appropriate rate of postage, are accepted for dispatch in the ordinary mail to Canada. “Combination packages” the two parts of which are inseparably attached also are accepted for delivery in Canada if they otherwise conform to the conditions prescribed in this paragraph.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure hinder the shipping of goods by parcel post to Canada. Packages may not exceed 15 pounds in weight; they may be insured but not registered. No transit fees are collected; all other postal charges, however, should be fully prepaid in the United States.

There is no postal C. O. D. service to Canada, nor has provision been made for sending to the Dominion the class of regular mail known as “small packets.”

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Canada. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached, but they may be sealed if marked "This may be opened for postal inspection if necessary."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Canadian customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Only seven types of merchandise are required to bear an indication of origin when imported into Canada, namely, printed and lithographed matter of all kinds, if over 1 inch in length or width, wooden or fiber lead pencils, building brick, rubber gloves, imitation totem poles, toothbrushes and toothbrush handles, and paper bags. These goods must have the country of origin marked, stamped, branded, or labeled in legible English or French words in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements. The marking should be as nearly indelible and permanent as the nature of the goods will permit. It may be done either through direct printing or by means of a rubber stamp, but blind embossing or die stamping is not permitted. The penalty for noncompliance with the marking regulations in Canada is a fine of 10 per cent of the value of the goods, which will not be released from the customs until properly marked.

Every package comprised in a freight or express shipment must bear, when its character permits, a legible mark, symbol, letter, or number distinguishing it from every other package. Consecutive numbering, however, is not required.

A single package requires only the name and address of consignee and consignor legibly imprinted thereon, unless imported by express, when, in addition to the name and address of the shipper and consignee, the value of the contents must be shown.

Where an entry is presented at the Canadian customs for goods which are not exempt from marking on packages, accompanied by an invoice which does not show marks and numbers so as to indicate clearly the goods contained in each package, the packages will be transferred, at the expense of the owner or consignee, to the examining warehouse for examination and appraisal. The following exceptions may be noted:

1. Containers of perishable goods are not subject to these regulations.
2. The goods referred to in the following list are considered as perishable, so far as the Canadian regulations governing marks and numbers on packages are concerned, and accordingly are exempt from the application of those regulations: Fruits (not canned), edible nuts, butter of all kinds, cheese, eggs, fish (not canned), fresh and smoked meats, lard, vegetables (not canned), milk and cream.
3. Shipments arriving by mail are not subject to these regulations,

but packages imported by express are required to comply with them, and, in addition, as stated above, to carry the name and address of the shipper and of the consignee and the value of the contents.

4. Goods shipped in bulk, not being in packages but merely wire bound, tagged, or fastened together in lots, are not required to be marked. Agricultural implements and machinery, or machinery parts, may be regarded as bulk shipments except when in packages.

*Documentation.*—All goods exported to Canada, however sent, even those not for sale if valued at over \$50 (\$100 at some of the larger ports, where examiners can determine accurately the value of the goods), should be covered by an invoice, in triplicate, of prescribed form, Form M to be used in the case of all goods sold prior to shipment and those not for sale if valued at over \$50, Form N to be used in the case of consignment without sale. These forms may be printed by local stationers, provided they follow exactly the forms below; they should go forward separately from the goods.

FORM M (FACE OF INVOICE UNDER GENERAL TARIFF)

(M)—Specimen form of invoice approved by Canadian customs for goods sold by exporter prior to shipment:

INVOICE of \_\_\_\_\_ (Place and date) \_\_\_\_\_ purchased  
 by \_\_\_\_\_ of \_\_\_\_\_  
 from \_\_\_\_\_ of \_\_\_\_\_  
 to be shipped from \_\_\_\_\_ per \_\_\_\_\_

Country of manufacture or production	Marks and numbers on packages	Quantities and description of goods	Fair market value as sold for home consumption at time shipped	Selling price to the purchaser in Canada	
				@	Amount

(Signature of owner or agent)

The following certificate of value is prescribed for invoices of goods sold and exported to Canada, to be signed by the exporter or by a partner, official, or employee of the exporter having a knowledge of the facts certified to, and to be written, printed, or stamped on the invoice:

FORM M (REVERSE SIDE UNDER GENERAL TARIFF)

I, the undersigned, do hereby certify as follows:

(1) That I am the (a) \_\_\_\_\_ exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption, in the principal markets of the country whence exported directly to Canada and that the said fair market value—

(a) Is not lower than the selling price of such goods when sold to jobbers or wholesalers generally at the said time and place;

SHIPMENT OF SAMPLES AND ADVERTISING MATTER

- (b) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the same time and place, plus a reasonable advance for selling cost and profit;
- (c) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and
- (d) Is without any deduction on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;
- (5) That no different invoice of the goods mentioned in said invoice has been will be furnished to anyone; and
- (6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any other manner whatsoever, other than as shown in the said invoice.
- (7) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice in the column provided for that purpose.

Dated at \_\_\_\_\_  
 this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ } Signature, \_\_\_\_\_

(a) Insert the word partner, manager, chief clerk, or principal official, giving rank, as the case may be.

FORM N (FACE OF INVOICE UNDER GENERAL TARIFF)

(N)—Specimen form of invoice approved by Canadian Customs for goods shipped on consignment without sale by exporter:

(Place and date) \_\_\_\_\_  
 INVOICE of \_\_\_\_\_ consigned  
 by \_\_\_\_\_ of \_\_\_\_\_  
 to \_\_\_\_\_ of \_\_\_\_\_  
 to be shipped from \_\_\_\_\_ per \_\_\_\_\_

Country of manufacture or production	Marks and numbers on packages	Quantities and description of goods	Fair market value as sold for home consumption at time shipped	
			@	Amount

(Signature of seller or agent)

The following declaration is prescribed to be made by the foreign owner or exporter or his agent in the country whence the goods are exported, in regard to goods shipped to Canada on consignment without sale by the exporter prior to shipment—to be attested to in British countries before a collector of customs, notary public, or other official authorized to administer oaths, and in other countries before a British or other consul, notary public, or other official authorized to administer oaths:

FORM N (REVERSE SIDE UNDER GENERAL TARIFF)

I, (a) \_\_\_\_\_ of (b) \_\_\_\_\_  
 do solemnly and truly declare as follows:

(1) That I am (c)-----the owner of the goods shipped on consignment to (d)-----at----- in Canada, and described in the annexed invoice;

(2) That the said invoice is a complete and true invoice of all the goods included in this shipment;

(3) That the said goods are properly described in the said invoice;

(4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes, and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;

(5) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm, or corporation in Canada;

(6) That the said invoice contains a just and faithful valuation of such goods at their fair market value as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that the fair market value exhibited in the said invoice—

(a) Is the price at which the said goods are freely offered for sale in like quantity and condition to purchasers in the said markets in the ordinary course of trade;

(b) Is not lower than the selling price of such goods when sold to jobbers or wholesalers generally at the time and place of shipment direct to Canada;

(c) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the date of shipment direct to Canada, plus a reasonable advance for selling cost and profit;

(d) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and

(e) Is without any allowance on account of any drawback or bounty, or on account of any royalty actually payable thereon or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the customs act at the value stated in said invoice; and

(8) That no different invoice or account thereof has been or will be furnished to anyone by me or on my behalf.

(9) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice in the column provided for that purpose.

Declared at  
this day of 19 } (Signature)  
before me

(a) Name of party subscribing to this declaration.

(b) City or town and country.

(c) A member of the firm of, giving the name of the firm, when the shipment is made by a firm, or an officer, director, or manager of, giving the name of the corporation, when the shipment is made by a corporation.

(d) Name of consignee.

Every invoice of goods imported into Canada by freight or express must show the marks and numbers on the packages and indicate the quantities and values of the articles contained in each package. Where an entry is presented at the customhouse for clearance, accompanied by an invoice that does not give marks and numbers as required, the packages will be transferred, at the expense of the owner or consignee, to the examining warehouse for examination and appraisal, before entry will be permitted. The following exceptions may be noted:

Imported goods contained in a single package may be entered at the customs and delivered, provided the package is sent to an examining warehouse for examination and appraisal and is properly described in the waybill, the con-



tents being fully described on the invoice, and the package having the name and address of the consignee or consignor legibly imprinted thereon.

For large shipments, each package of which contains similar goods of the same quantity and value for ~~the same~~ consignee, each package having thereon words describing the goods, and the invoice using the same words in describing the goods, the regulations will be deemed to have been complied with if the following notation is shown in the marks-and-numbers column on the invoice: "Marks on packages correspond with the terms used in the column herein headed 'Quantities and description of goods.'"

Waybills properly filled out must accompany all freight shipments; they are required to be typed or legibly written in ink or with an indelible pencil, and should give full information regarding the name and address of the consignee, marks and numbers, and descriptions of the packages.

Exporters are required to show on invoices of goods shipped to Canada the amount of any freight prepaid on such goods, and also the amount of any freight allowance made by the exporter to the purchaser in Canada, in order that the collector of customs may determine the actual selling price of the goods to the Canadian purchaser in the country of export, packed ready for shipment. When the amount of the freight allowance is unknown at the time of invoicing, it will be sufficient for the exporter to indicate clearly that the invoice value is subject to a freight allowance, and the importer may show on the invoice the amount thereof. If freight allowances are made and not shown on the invoice, the goods will be liable to seizure.

Collectors also require on invoices covering cotton textiles entering Canada a statement as to the count (warp and weft per inch) of the goods in the gray, whether sold in the gray or bleached or dyed; the width of the cloth, in all cases, and the exact type of finish, that is whether bleached, vat-dyed, vat print, or commercial-dyed.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Canada. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Canada by freight or express.

## GREENLAND

Trade in the Danish possession of Greenland is a Government monopoly.

## MEXICO

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples obviously of no commercial value are accorded duty-free admission into Mexico. When samples are considered as being in any way salable, the duty regularly applying to ordinary commercial shipments of these articles is assessed. To avoid duty on otherwise marketable goods they should be so mutilated as to be unusable. Samples of jewelry are always subject to duty.

Advertising matter (even single catalogues) is subject to duty by all means of transportation—even when sent by letter mail.

The duty on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., imported into Mexico is assessed according to the following schedule:

Tariff item	Article	Rate of duty, <sup>1</sup> pesos <sup>2</sup>
7410	Sheets and articles of celluloid, not specified, with advertisements, calendars, catalogues, printed, engraved, or lithographed.....	<i>Per legal kilo</i> <sup>3</sup>
7. 41. 00	7533 Advertisements, calendars, and catalogues, printed, engraved, or lithographed on single sheets of paper or cardboard, even when having frames or mounts of any kind.....	3.00
7. 53. 30	7550 Manufactures of cardboard, not specified, with advertising printed, engraved, or lithographed.....	3.00
7. 53. 00	7560 Almanacs (calendars) in the form of books or pamphlets, even when having other printing, clear space for writing, or blank sheets.....	3.00
7. 56. 00	7561 Same, unbound, upon paper or cardboard, even being mounted or framed with whatever material.....	3.00
7561	Advertising in the form of books or pamphlets.....	3.00
7. 56. 10	7562 Catalogues, yearbooks, or directories, printed, unbound.....	.50
7562	7563 Same, bound in cardboard, leather, or percaline.....	.75
7. 56. 20	7563	
7563		
7. 56. 21		
863	Letters, clichés, rules, etc., for printing or lithographing.....	<i>Per gross kilo</i> <sup>4</sup> .04
86. 32		

<sup>1</sup> Does not include the surtax of 3 per cent of the duty on all shipments by freight or express, or 5 per cent of the duty on parcel-post packages.

<sup>2</sup> Mexican peso at par=\$0.4965 United States currency.

<sup>3</sup> Legal weight includes inside container and wrappings.

<sup>4</sup> Gross weight includes total weight of package and outside container.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Mexico, but duty-paid delivery can be effected by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the packages without cost to the Mexican customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the Mexican customer direct an international postal money order covering the estimated cost of clearing the parcel.

*Method of shipment.*—Samples of no commercial value weighing up to 18 ounces may go forward by sample post. If the shipment exceeds that limit it should, if possible, be broken up into a number of small parcels to permit sending by this means of transportation.

Small shipments of advertising matter should always be forwarded by the regular mails as “prints” in order to avoid the surtax collected on parcel-post packages. If the packages can not be brought within the mail weight limits, both samples and advertising matter should be consigned in bulk to a local agent in Mexico or through an American freight forwarder for distribution to the Mexican customer free of cost and without customs formalities, as noted above.

The inclosure of samples and advertising matter with other commodities does not affect the customs treatment of any of the goods, each commodity being subject to its own duty as specified in the Mexican customs tariff. They should, however, be separately itemized on the consular and commercial invoices.

"Combination packages" (see p. 7) are accepted for dispatch in the ordinary mail to Mexico.

#### USE OF THE MAILS IN FOREIGN TRADE

All dutiable parcel-post shipments are subject to a surtax of 5 per cent of the duties and to one of 0.25 peso per gross kilo on duty-free goods. The requirement for consular certification of the commercial invoice on parcel-post packages formerly in effect has now been discontinued. Outside of the additional customs surtax and the oftentimes congested condition of the Mexican post offices, there are no disadvantages in making shipment by parcel post. The weight limit on parcel-post packages sent to Mexico is 44 pounds; such packages may be registered but not insured. No transit fees are assessed, but a surcharge of 5 cents is collected on each parcel-post package sent to Mexico.

Registered international parcel-post packages, "printed matter," "small packets," and "8-ounce merchandise" packages may be sent collect-on-delivery to any money-order post office in Mexico. All collect-on-delivery packages must be sealed. Shipments must in all cases be based upon bona fide orders or be sent in conformity with an agreement between the senders and the addressees. Parcels bearing C. O. D. charges in excess of 200 pesos will not be accepted for delivery in Mexico.

The names and addresses of the sender and addressee must be legibly and correctly written on the parcel itself in every case where possible or on a tag or label securely gummed to the parcel. Packages which, because of their nature, are addressed by tied tags only should have the names and addresses of both the senders and addressees written on slips inclosed within the wrappers in addition to being on the tags.

"Small-packet" mail (see p. 7) is accepted by United States post offices for transmission to Mexico, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mail to Mexico. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached, and they must not be sealed unless sent collect-on-delivery.

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Mexican customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—There are no regulations requiring goods imported into Mexico to be labeled with country of origin; false indication is, however, strictly prohibited. Firms shipping samples of pharmaceutical preparations and canned foodstuffs to Mexico should write the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, for information regarding existing requirements for labeling such commodities.

The gross, net, and legal weight in kilos should be shown on the packages. Packages should bear only one mark, showing order and package numbers. The packages of one order must be numbered consecutively from 1 up and agree with the numbers shown on the invoice.

*Documentation.*—The documents necessary on freight shipments to Mexico are the bill of lading, the commercial invoice, the packing list (not required by law, but necessary for use by the customs broker in preparing the consular manifest and customs declaration), and the consular manifest in the case of shipments by land through border customs ports. This last is replaced by the ship's manifest in the case of shipments by water. The shipper ordinarily is concerned only with the first three, the consular manifest customarily being prepared by the shipper's customs broker at the border. When imported through border customs ports, shipments valued at 30 pesos or less do not require documentation.

Four copies of the commercial invoice are required on all shipments, whether by land or by water. In practice two additional copies are required by the customs broker or forwarding agent who handles the clearing and reshipping of the merchandise at point of entry. The commercial invoice does not require consular certification, but must be sent by the shipper to the consignee in Mexico and be presented to the customhouse of entry for clearance of the goods. The customs law requires the shipper to sign the original commercial invoice in ink and by hand; the remaining copies may be signed in facsimile or by stamp. The law also requires the final consignee to certify, over his signature or that of his legal representative, on the original copy of the commercial invoice, to the effect that the invoice includes the merchandise covered by the customs declaration, and that the values indicated are correct. To avoid delays in clearing merchandise the consignee may grant a power of attorney to his customs broker at the place of entry to sign the invoice for him.

Commercial invoices should be made out in the usual commercial terms and contain the following details: A description of the goods as to kind, quantity, and value; the name of the place of sale and the country of origin of the merchandise; marks, countermarks, numbers, kind, and total number of packages, to enable the customs authorities to identify the goods readily (this information may be placed by the shipper in the margin of the invoice when it is not shown in the body); date of issue of the invoice; and a statement, over the shipper's signature, declaring the values given to be the true values.

## FOREWORD

That attractive samples and well-prepared advertising matter, in the commercial language of the country, constitute effective means of stimulating the interest of prospective foreign customers is almost axiomatic, and this is as true in the more intensive cultivation of older markets as it is in the preliminary testing of new fields. The fact is not generally realized, however, that samples and catalogues to foreign destinations can not simply be dropped in the mails, as they are for domestic distribution. Even single copies of catalogues are dutiable in some countries, and not all governments take the same view of what constitutes a sample and when it has no commercial value. Moreover, a method of shipment that serves admirably for one area may be exactly the wrong thing to do in another.

Failure to take account of tariff regulations and related conditions of admission into a given country all too frequently results in the waste of costly catalogues and samples through nondelivery or in arousing resentment on the part of the prospective customer by being called upon to go through tedious formalities and to pay sizeable charges on packages for which he has not asked. To help American exporters avoid such experiences is the purpose of this handbook. It carries full information on every essential point that a shipper needs to know in sending samples and printed advertising matter to any country of the globe.

On shipments sent by mail postage should in all cases be fully prepaid. Where customs duties are involved, they can not be prepaid except on printed advertising matter sent by mail to certain British areas; but there are other ways of handling the situation, which are discussed herein.

So many changes have occurred in the information contained in the first edition of this handbook—published in 1929 and twice reprinted—that it has been rewritten to incorporate these changes and to add certain further information helpful to export managers and others charged with placing advertising matter in the hands of foreign customers.

This study is based upon the most reliable foreign sources of information available, and is believed to be correct as of July 15, 1932. Where the customs laws are not clear as to the treatment of samples and advertising matter, American consuls and commercial attachés have checked and elaborated the results of research made in the Division of Foreign Tariffs. Grateful acknowledgment is here given to these representatives of the United States in foreign countries and also to the Division of International Postal Service of the United States Post Office Department for their cooperation in making this bulletin complete and accurate.

Commercial invoices will be accepted by the Mexican customhouse of clearance only when the date of issuance is prior to that on which the carrier of the merchandise arrives at the Mexican port of entry.

The commercial invoice, which is purely a commercial document, has no prescribed size or form. However, commercial invoices with maximum dimensions of 24 by 35 centimeters (approximately 9½ by 13¾ inches) are subject to a stamp tax of 50 centavos, plus a surcharge of 10 per cent of that amount. Invoices exceeding these dimensions must bear a stamp of 1 peso, plus the surcharge of 10 per cent. Stamps are affixed by the importer.

Bills of lading may be made out to bearer, to a particular person named, or to order. In the first instance the bill of lading is accepted from the person who presents it. When made out to a particular person named, indorsement will not be accepted, although the person expressly designated may negotiate the bill of lading by means of a power or letter of attorney. Bills of lading made out simply to order or to a person or his order must be signed by the shipper or the person named, and are indorsable, the consignee being taken as the person designated in the last indorsement.

Shipments to Mexico may be made either on a through bill of lading from certain points in the United States or on a local bill of lading to the border, to be reshipped to the customer in Mexico by a customs broker or forwarding agent at point of entry. When goods are shipped on a through bill of lading, the original bill of lading must be sent directly to the consignee in order that he may take possession of the shipment on arrival; and a signed copy, marked "For customhouse purposes only," must be furnished the forwarding agent or broker at the border who handles the customs formalities pertaining to the shipment. When the goods are shipped on a local bill of lading to the border, the original must be sent to the customs broker or forwarding agent in whose care the shipment is consigned and who is to handle the reshipment and customs formalities at the port of entry into Mexico.

In actual practice most merchandise shipped from the United States to Mexico by rail is sent on local bill of lading in care of a customs broker or forwarding agent in the border city, in order that the broker may, if necessary, revise or repack the shipment to secure the most favorable customs treatment. The National Railway of Mexico also maintains customs agencies at certain points of entry, and states that it has facilities for revising, at the border, shipments made over its line. Similarly, certain steamship companies have arrangements for furnishing through bills of lading to interior points in Mexico if the goods are shipped via certain Mexican ports.

A packing list in duplicate should be furnished the customs broker or forwarding agent at the border for his use in preparing the consular manifest and customs declaration (*pedimento*), and for use in revising and repacking when necessary to secure the most favorable tariff treatment of the shipment. The packing list should also show the gross weight, tare, and legal weight of each package (if such information has not already been embodied in the commercial invoice), the total number of packages, and the gross weight, tare, and legal weight of the entire shipment. It is important that weights be given accurately, as approximations may result in the assessment of fines.

Customs brokers at the border ports of entry into Mexico request, in addition to the two extra copies of the commercial invoice, two and sometimes three copies of the packing list.

On overland shipments of merchandise, a consular manifest, in quintuplicate, visaed by the Mexican consulate nearest the customhouse of entry into Mexico, is required. The manifest is customarily prepared and signed by the customs broker or forwarding agent at the border. It should contain the following details: The destination of the merchandise; marks, countermarks, and numbers on packages; the kind of packages (if the merchandise comes in bulk this should be stated, and each lot of the same kind of goods should be listed separately, these lots to be considered as units and declared as such in the space provided for the number of packages); the gross weight of the packages; a detailed description of the goods; the total number of packages, in figures and in writing; the place and date of issue; and the signature. A special form of manifest is required, the size being 22 by 33 centimeters (8 $\frac{3}{8}$  by 13 inches), plus a margin at the left. A fee of 4 pesos (\$2 United States currency) is collected by the Mexican consular officer for visaing the manifest.

Sanitary certificates issued by the proper official of the United States Department of Agriculture, or in some cases by competent State or municipal sanitary authorities, are required on shipments of livestock or animal products and certain plants or plant products. Sanitary certificates in quadruplicate should be presented to the Mexican consul for visa.

Corrections to shipping documents that originally require consular visa necessitate similar certification by Mexican consuls. Such corrections, in order to be valid, must conform to the requirements of the original document; and both the documents and the corrections must bear dates prior to that on which the carrier of the goods arrives in the Mexican port of destination.

When short shipment occurs, the shipper must immediately make the corrections as detailed above, stating the number and value of the packages left behind.

When for any reason a shipper is unable to obtain certification of documents by a Mexican consul or commercial agent, three copies of the documents should be forwarded by registered mail at the same time as the shipment, one copy to the Direccion General de Aduanas at Mexico City and one to the administrator of customs at the port of destination. The shipper or his agent must forward the third copy and the postal receipt for the two registered letters to the consignee, who must submit them to the customs authorities in applying for clearance of the shipment. In cases of this kind the consular certification fee is collected at the Mexican customhouse.

The fees for the consular visa of the various documents are as follows (in United States currency):

Manifest .....	\$2.00
Sanitary certificate.....	2.00
Correction of documents.....	2.00

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Mexico. This declaration may cover a group of packages mailed simultaneously by one exporter to one ad-

dressee and should be attached to one of the packages of the group. Each package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the group. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

The customs declaration on parcels for Mexico must show separately in detail the contents of each parcel opposite the proper reference. For example, for a shipment composed of 12 parcels:

Contents of 1/12-----  
 Contents of 2/12-----

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Mexico by freight or express.

## NEWFOUNDLAND

(Including Labrador)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value may be imported into Newfoundland free of duty under item 337 of the customs tariff. If considered as having commercial value, they are treated as ordinary commercial shipments and assessed the duties regularly applying to the commodities represented.

Advertising matter is subject to duty when imported into Newfoundland, whether shipped by mail as "prints," by parcel post, or by freight or express. As noted below, when imported by mail the duty must be prepaid by means of Newfoundland customs stamps; otherwise the package will be held by the colonial postal authorities pending arrival of the stamps after notification to the sender of the amount due. Electrotypes, stereotypes, and other printing plates are dutiable. The rates<sup>2</sup> are as follows:

Tariff item	Article	Rate of duty*
	<b>ADVERTISING MATTER</b>	
306	(e) Advertising and printed matter, viz: Advertising pamphlets; show cards of material other than metal; illustrated advertising periodicals; price books, catalogues, and price lists; advertising almanacs and calendars; patent-medicine or other advertising circulars, fly sheets, or pamphlets; advertising chromos, chromotypes, oleographs, or like works produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed, or stamped thereon, or attached thereto, including advertising bills, folders, and posters or other similar artistic work, lithographed, printed, or stamped on paper or cardboard for business or advertising purposes, not otherwise specified.	Per pound \$0.15

\* Does not include the surtax of 3 per cent of the duty.

<sup>2</sup> Specific duties in the schedule are stated in Newfoundland dollars, the par value of which is practically the same as that of the United States dollar. Exchange fluctuates with the Canadian dollar, but ordinarily the spread from par is not wide.



Tariff item	Article	Rate of duty
<b>ADVERTISING MATTER—continued</b>		
306	(e) Advertising and printed matter—Continued. Advertising show cards of metal.....	<i>Ad valorem</i> <sup>b</sup> 50%
	(f) Provided that on the goods specified in the foregoing item and imported by mail on and after July 1, 1925, duties may be paid by customs revenue stamps, under regulations by the Minister of Finance and Customs, at the rates specified in the said item, except that on each separate package weighing not more than 1 ounce the duty shall be.....	<i>Each</i> \$0.01
<b>ELECTROTYPES, ETC.</b>		
ex177	(d) Stereotypes, electrotypes, and celluloids of newspaper columns and bases for same, composed wholly or partly of metal or celluloid, and matrices and copper shells for same, not otherwise specified.....	<i>Ad valorem</i> <sup>b</sup> 48%
317	Stereotypes, electrotypes, and celluloids for almanacs, calendars, illustrated pamphlets, newspapers, advertisements, or engravings and all other like work for commercial, trade, or other purposes, and matrices or copper shells for the same.....	15%

<sup>b</sup> "Dutiable value" is the actual wholesale price or fair market value, at the time of exportation, in the principal markets of the country whence exported, plus the cost of inland transportation, shipment, and transshipment (whether by land or by water), with all expenses included, from the place of growth, production, or manufacture to the vessel in which shipment is made either in transit or direct to Newfoundland.

There is also a sales tax of  $7\frac{1}{2}$  per cent of the invoice price on all these imports, except on advertising matter sent by mail with duty prepaid by Newfoundland customs stamps.

The rates of duty on small packages of advertising matter by mail weighing less than 1 pound are as follows:

	Cents
Packages weighing 1 ounce or less.....	1
If weighing over 1 ounce and not over 2 ounces.....	2
If weighing over 2 ounces and not over 3 ounces.....	3
If weighing over 3 ounces and not over 4 ounces.....	4
If weighing over 4 ounces and not over 5 ounces.....	5

and so on, 1 cent additional for each additional ounce up to 15 ounces at 15 cents.

*Prepayment of duty.*—All dutiable samples and advertising matter should reach the Newfoundland consignee with duties fully paid unless sent in response to a specific request from him, and even then prepayment is advisable. Bulk shipments should be consigned to an agent in Newfoundland instructed to place the advertising material in the hands of the ultimate consignee free of charge; or the services of an American forwarding company may be engaged to deliver the parcels after paying the duty, billing the American shipper for the expense incurred. It also is possible to forward to the consignee direct a postal money order covering the estimated amount of the duty and other charges involved.

Newfoundland authorities, it is understood, now require duties on advertising matter forwarded by mail to be fully prepaid by means of customs stamps, as is similarly required in Canada. Advertising matter received through the mail without proper customs stamps affixed is held at the Newfoundland post office pending their receipt after notification to the consignor of the amount due, and at times large sacks of mail containing catalogues can be seen piled up on the post-office floor awaiting the arrival of the customs stamps.

Customs stamps (in denominations of 1, 3, and 5 cents) may be procured from the Deputy Minister of Customs, St. Johns, Newfoundland, or from His Majesty's Senior Trade Commissioner. 285

Beaver Hall Hill, Montreal, Canada. In writing to the latter, care should be taken to specify Newfoundland customs stamps, since Canadian customs stamps can not be used to prepay Newfoundland duties, nor vice versa.

It should be remembered that Newfoundland is a government separate and distinct from Canada. Shippers of advertising matter should therefore guard against the use of Canadian customs stamps for prepayment of duties on advertising matter forwarded to Newfoundland. Despite repeated warnings, shipments of such printed matter continue to arrive at the colony's post offices not only with Canadian stamps attached, but with "Canada" added after the address—for example, "St. Johns, Newfoundland, Canada." Failure to recognize the separate entity of the colony is in itself prejudicial to the interests of the American exporter.

Customs stamps should be affixed to the reverse side of the package. Packages with customs stamps on the address side are not accepted by the United States Postal Service for mailing.

Customs stamps can not be used to prepay duties on electrotypes, stereotypes, and other printers' plates to Newfoundland.

*Method of shipment.*—Printed advertising matter should be sent by mail unless large quantities are to be forwarded or the consignee has asked that some other means of transportation be employed. Bulk shipments may go forward in whatever manner is most convenient to both parties.

Samples may be sent in small quantities by sample post, and in larger quantities by parcel post, freight, or express, the method of shipment not affecting their customs treatment. Neither does mixed packing affect it; but all articles contained in a mixed package should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Newfoundland.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure hinder the use of the parcel post in exporting to Newfoundland. Packages may weigh up to 15 pounds and may be insured but not registered. No transit fee is collected.

There is no postal C. O. D. service to this colony.

"Small-packet" mail (see p. 7) is accepted by United States post offices for transmission to Newfoundland, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Newfoundland. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the colonial customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—There are no requirements that all goods imported into Newfoundland be marked to show country of origin; false indication of origin, however, is not permitted. Foreign goods bearing marks reasonably suggesting British origin by any wording, omission, or other device must bear a counterindication of true origin.

*Documentation.*—Consular documents are not required on shipments to Newfoundland. Newfoundland has adopted the standard invoice form recommended by the British Imperial Customs Conference of 1921. It is understood, however, from numerous reports from both trade and consular channels, that this form is not strictly insisted upon and that the ordinary commercial invoice giving the actual selling price or value of the goods f. a. s. port of shipment will be accepted. The shipping papers should go forward separately from the goods.

The standard invoice form (in use for Northern and Southern Rhodesia, the Union of South Africa, British South West Africa, Mauritius, and Cyprus—except for sugar, molasses, and manufactured tobacco—as well as for Newfoundland and Labrador) may be printed on the firm's letterhead and is as follows:

## BRITISH STANDARD FORM OF INVOICE AND DECLARATION

[To be written, typed, or printed on firm's letterhead]

Country of origin	Marks and numbers on packages	Quantity and description of goods	Current domestic values in currency of exporting country (see pars. 3 and 4 of certificate)		Selling price to purchaser	
			@	Amount	@	Amount

Enumerate the following charges and state whether each amount has been included in or excluded from the above current domestic value:

	Amount in currency of exporting country	State if included
(1) Cartage to rail and/or to docks.....		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance.....		
(3) Labor in packing the goods into outside packages.....		
(4) Value of outside packages.....		
(5) If the goods are subject to any charge by way of royalties, state full particulars of royalties below:		
.....		
.....		

[Certificate to be written or printed on reverse side of invoice]

I, (1) \_\_\_\_\_ of (2) \_\_\_\_\_  
of (3) \_\_\_\_\_ manufacturer/supplier of the goods

(4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier and that I have the means of knowing and do hereby certify as follows:

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and that no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever, other than as fully shown on this invoice, or as follows: (5)

3. That the domestic values shown in the column headed "Current domestic values" are those at which the above-mentioned firm or company would be prepared to supply to any purchaser for home consumption in the country of exportation and at the date of exportation identically similar goods in equal quantities at (6) \_\_\_\_\_ subject to \_\_\_\_\_ per cent cash discount, and that such values include/exclude the cost of outside packages (if any) in which the goods are sold in such country for domestic consumption.

4. That the said domestic values include any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty amounting to \_\_\_\_\_ has been/will be allowed by the revenue authorities in the country of exportation.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_  
Signature: \_\_\_\_\_

Witness (7) \_\_\_\_\_

- (1) Manager, chief clerk, or as the case may be.
- (2) Name of firm or company.
- (3) Name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Particulars of any special arrangement.
- (6) "Warehouse," "factory," or "port of shipment."
- (7) The witness need not necessarily be a magistrate, notary, or other public official, but may be any person competent to sign as a witness to signatures on ordinary business documents.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Newfoundland. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Newfoundland by freight or express.

### ST. PIERRE AND MIQUELON

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value may be imported into St. Pierre and Miquelon free of duty and consumption taxes. Other samples would be subject to the duties applying on ordinary commercial shipments of the merchandise represented. Although no direct provision is found in the tariff of these islands for the duty-free admission of samples which have been so mutilated as to render them unsalable, it is highly probable that the French practice (see p. 174) would be followed.

Advertising matter is regularly dutiable in St. Pierre and Miquelon. It is understood, however, that small parcels sent by mail as "printed matter" would not be held by the customs authorities for duty.

Duty is levied on advertising matter, electrotypes, stereotypes, matrices, clichés, and other printing plates in St. Pierre and Miquelon according to the following schedule:

Article	Rate of duty, francs <sup>1</sup>
<b>ADVERTISING MATTER</b>	
Ordinary photographs, engravings, calendars, chromos, lithographs, advertising matter, and printed matter, not specified (not including books, newspapers, and periodical publications)	<i>Per 100 net kilos</i> 200.00
<b>ELECTROTYPES, ETC.</b>	
Manufactures of copper or copper alloys, not specified.....	100.00
Manufactures of zinc, not specified.....	60.00
Manufactures of steel, not specified.....	50.00
Articles not specified.....	<i>Ad valorem</i> <sup>2</sup> 8%

<sup>1</sup> Duties are paid in French francs (the monetary unit of St. Pierre and Miquelon) at current exchange.

<sup>2</sup> Ad valorem duties are calculated upon the value as determined by the customs authorities.

There are also minor statistical taxes, octroi de mer, and handling fees which are collected on most products imported into these islands.

*Prepayment of duty.*—In St. Pierre and Miquelon, as elsewhere, it is always desirable to deliver any advertising material, whether printed matter or samples, free of all cost to the consignee. Duties can not be prepaid in the United States, but duty-paid delivery can be accomplished by consignment in bulk to local agents there or through arrangement with a freight forwarder in the United States. In both instances the American shipper is responsible for all expense incurred in the delivery of the parcels. It also is possible to send international postal money orders to these islands.

*Method of shipment.*—Samples of no value may go forward, in packages not exceeding 18 ounces in weight, by sample post; larger packages, by the method most convenient to the shipper. As noted above, advertising should be sent in small quantities by mail at printed-matter rates, since it would probably be subject to duty when sent by other means of transportation.

No customs penalty is incurred by packing different kinds of goods in the same parcel.

“Combination packages” are not accepted by United States post offices for mailing to this French colony.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to St. Pierre and Miquelon. Packages may not exceed 11 pounds in weight, and they can be neither registered nor insured. No transit fees are collected.

There is no postal C. O. D. service to these islands.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to St. Pierre and Miquelon, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No general requirements are in force in St. Pierre and Miquelon for marking imported goods to indicate the country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amérique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amérique" when edited in France and printed in the United States or "Édité en Etats Unis d'Amérique" when both edited and printed in the United States.

The French law, applicable in St. Pierre and Miquelon, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—Consular documents are not required on shipments to St. Pierre and Miquelon. The ordinary commercial invoice and ocean bill of lading suffice for freight and express shipments. These papers should go forward separately from the goods.

Group shipments via parcel post are permitted entry into St. Pierre and Miquelon. Under the group-shipment arrangement, each parcel of the group must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to St. Pierre and Miquelon; in the case of group shipments to these areas, the declaration should be fastened to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to St. Pierre and Miquelon by freight or express.

## CENTRAL AMERICA

### BRITISH HONDURAS

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Provision is made in the customs law of British Honduras for the duty-free admission of patterns and samples for trade purposes and not for sale which are passed as such by the collector of customs, provided they are valued at less than \$1. This exemption does not extend to wines and liquors, perfumery, toilet water, and replacements of stock of ordinary articles of commerce—stationery, penknives, playing cards, crockery, canned goods, etc.—on which classes of goods no exemption whatever is granted. All others are dutiable at the rates ordinarily applying to commercial shipments of the commodities represented.

Advertising matter (including trade catalogues and advertising calendars and circulars) of no commercial value is free of duty. Provision is also made for the admission of electrotypes and other printing plates free of duty. Advertising novelties, such as playing cards or penknives, which replace articles of commerce are not exempt.

*Prepayment of duty.*—Inasmuch as trade samples of no commercial value and advertising material are not dutiable in British Honduras, neither the payment nor the prepayment of duties on such packages enters into consideration.

Dutiable samples, however, may be prepaid by forwarding to the consignee direct a postal money order covering the estimated amount of the duty and other charges involved.

*Method of shipment.*—Trade samples, advertising matter, and all kinds of printing plates may go forward by the means most convenient to the shipper. No customs penalty attaches to the packing of different kinds of commodities in the same parcel.

“Combination packages” (see p. 7) are accepted for dispatch in the ordinary mail to British Honduras.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure upon shipments forwarded by parcel post to British Honduras. Parcel-post packages may weigh up to 22 pounds and may be registered but not insured. No transit fees are collected.

There is no postal C. O. D. service to this colony.

“Small-packet” mail (see p. 7) is accepted by United States post offices for transmission to British Honduras, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976),

indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no requirements for marking goods imported into British Honduras to indicate country of origin. The regulations for marking and labeling specific commodities may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

*Documentation.*—Goods dutiable at ad valorem rates should be invoiced according to the abbreviated form of standard British invoice. (See under British Guiana, p 127.) This invoice, which requires no consular visa for British Honduras, should go forward under separate cover. No special form is required for other merchandise.

Group shipments via parcel post are permitted entry into British Honduras. Under the group-shipment arrangement, each parcel of the group must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to British Honduras; for group shipments, the declaration should be fastened to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to British Honduras by freight or express.

### COSTA RICA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples, even when having no commercial value, are regularly subject to duty in Costa Rica. On those recognized as of no value the duty is 0.10 colon per gross kilo, while those having commercial value are dutiable at the rates ordinarily applying to commercial shipments of these commodities. It is understood, however, that small packages weighing up to 18 ounces sent by sample post will not be detained by the customs for duty.

Unbound catalogues and price lists are free of duty in Costa Rica. Other advertising matter brought in by parcel post, freight, or express is subject to duty. If sent by the regular mails as "printed matter" in such small quantities as not to be appraised as having value, no duty will be charged. No appraisal is made on small packages of printed matter unless there is doubt as to the commercial value of the parcel.



The duties assessed in Costa Rica on advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty, <sup>1</sup> gold colones <sup>2</sup>
ex63	Advertisements printed or lithographed without frames, books with ordinary binding, and ordinary calendars and almanacs.....	Per gross kilo 0.10
ex12	Type and clichés for printing.....	Free.

<sup>1</sup> Does not include surtaxes amounting to slightly over 2 per cent of the duties, except in the Province of Limon where they are something over 5 per cent of the duties. There is also a temporary increase of one-tenth of the duty on all dutiable products (except foodstuffs, on which the surtax is only one-twentieth of the duty) to be effective through August 31, 1932, unless further extended.

<sup>2</sup> Costa Rican gold colon at par=\$0.25 United States currency. Duties are paid in paper colones at the rate of 4.30 colones to \$1.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Since duties can not be prepaid in the United States on shipments to Costa Rica, duty-paid delivery may best be accomplished by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Costa Rican customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the Costa Rican customer direct an international postal money order covering the estimated cost of clearing the parcel.

*Method of shipment.*—For the reasons noted above it is suggested that very small quantities of samples or advertising matter having no commercial value be sent by sample post or as “prints,” respectively. In the case of larger quantities which would be dutiable, they may go by parcel post if requested by the customer in Costa Rica.

The customs treatment of samples and advertising matter is not affected by their inclosure in packages of other commodities.

“Combination packages” are not accepted by United States post offices for mailing to Costa Rica.

#### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post officials of Costa Rica are very prompt in notifying addressees of the arrival of packages and also in delivery after notification. There is, furthermore, no irksome procedure in clearing parcels through the customs, the services of a “despachante” (customs broker) being unnecessary. The handling of all forms of mail matter is reported as quite efficient, and loss of goods sent by the regular mails or by parcel post is comparatively rare.

It is true, however, that there is a minimum duty charge of 1 colon on all goods brought in by parcel post, whether of commercial value or not. Other surcharges and stamp taxes bring the minimum

charge for any goods arriving by parcel post up to 1.60 colones per package, which increases proportionally if the duty is over 1 colon.

Parcel-post packages may weigh up to 22 pounds and may be registered but not insured. No transit fees are payable, but a surcharge of 5 cents is collected on each package.

There is no postal C. O. D. service.

As information has not been received concerning the admissibility into Costa Rica of "small packets," such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Costa Rica. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Information has not been received concerning the admissibility into Costa Rica of dutiable articles in letters and packages prepaid at the letter rate of postage. However, such articles will be accepted by United States post offices for transmission at the risk of the sender if the green label, Form C 1 (Postal Form 2976), is affixed to each letter or package showing that it contains dutiable matter and is to be submitted to the Costa Rican customs for inspection. A customs declaration (Form 2966) or an invoice must be inclosed.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no regulations requiring goods imported into Costa Rica to be marked to show country of origin. Special rules are to be followed for labeling certain foodstuffs, chemicals, and pharmaceutical preparations; information concerning these may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

It is not necessary to show the weight on the outside of packages.

*Documentation.*—The documents required for shipments to Costa Rica are the commercial invoice in triplicate and the ocean bill of lading.

The original commercial invoice of the shipper in triplicate is required on all freight shipments and on parcel-post shipments valued at over \$25. Commercial invoices do not require consular certification.

The original commercial invoice must be made out in the Spanish language. All weights and measures should be in metric units, and a space or column should be left for remarks. The commercial invoice should also contain the following information: Name and complete address of the shipper; place and date of shipping; name and complete address of consignee; port of shipment; port of destination; vessel and date of sailing; marks and numbers; number and kind of packages; contents of each package listed by articles; net weight of each article and gross weight of each package; detailed price of each article and the sum of all expenses to port of destination; country of origin of the merchandise; and the signature of the shipper or his authorized representative.

A signed declaration at the bottom of the commercial invoice to the effect that the values listed therein are true and correct also is required. In the event of error in the commercial invoice the shipper should forward a corrected invoice direct to the consignee in Costa Rica. The consignee can clear the goods by deposit of a fee and with the understanding that he will furnish a corrected commercial invoice within 120 days. Should the consignee fail to furnish the corrected invoice within that time he will not be permitted to clear further shipments without correct invoices.

Costa Rican consuls are forbidden by law to collect any fees whatever for the certification of shipping documents. However, a "consular tax" is collected at the Costa Rican customs on all shipments imported by freight, and on those by parcel post when valued at more than \$25. This tax varies in amount according to the kind of goods imported.

On goods of prime necessity not produced in Costa Rica: A consular tax of 1 per cent of the amount of the import duty is assessed on whole wheat, wheat flour, bran, cornstarch, oats and other cereals, cracked wheat and oats, and other cracked cereals.

On goods of prime necessity produced in Costa Rica: A consular tax of 2 per cent of the amount of the import duty is assessed on chickpeas (garbanzos), lentils, split peas and other pulse not specifically mentioned, common salt, raw sugar, rice and beans of all kinds, ordinary refined sugar, pure pork lard, fresh vegetables, and condensed and evaporated milk dutiable under item 113 of the customs tariff, sterilized milk powder and preparations used exclusively for infant feeding.

On general merchandise: A consular tax of 4 per cent of the amount of the import duty is levied on goods that are not specifically mentioned as being subject to a consular tax of less or more than 4 per cent of the duty.

On liquors and luxury articles: A consular tax of 8 per cent of the amount of the import duty is assessed on liquors of all kinds; sparkling wines, such as champagne, muscatel, and similar; on articles subject to an import duty of 8 colones or more per gross kilo; and on gold ware, dentists' gold, gold leaf, gold and gold-plated jewelry, gold-handled umbrellas and walking sticks; precious stones and other articles under item 29 of the customs tariff, all dutiable at 10 per cent ad valorem.

Duty-free goods are not subject to consular tax, except that articles which are duty free by virtue of special contracts or concessions granted to corporations or individuals are subject to the consular tax based upon the amount of import duty that would have been levied had these same goods been imported in the usual manner.

One copy of the customs declaration (Form 2966) is required on parcel-post packages to Costa Rica. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs authorities, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Costa Rica by freight or express.

## GUATEMALA

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of merchandise of no commercial value and those so mutilated as to be serviceable only for demonstrating the characteristics of the merchandise represented are free of duty in Guatemala. Samples in containers so small that they clearly are unfit for sale and are intended for gratuitous distribution are admitted at a duty of one-half the regular rate. Hypodermic ampullas, even when sent to a physician and marked as samples for doctors (muestras para medicos), are not to be treated as samples.

Advertising matter—except catalogues, which are duty free—is subject to duty in Guatemala. If sent in small quantities by the regular mails as “printed matter,” it is understood that no duty is assessed. Articles bearing advertising legends, which notably reduce their salability and which show clearly that they are to be used solely for advertising purposes, are subject to one-half the duty regularly applying on such articles.

Duty on advertising matter, electrotypes, stereotypes, matrices, clichés, etc., is assessed in Guatemala according to the following schedule:

Tariff item	Article	Rate of duty, quetzales <sup>1</sup>
		<i>Per gross kilo</i>
473. 5. 03. 01	Articles, printed, lithographed or engraved, not specified.....	1. 00
02	Articles, not specified, printed for firms not established in the Republic.....	. 50
473. 5. 05. 01	Catalogues of all kinds.....	Free.
. 04	Books and pamphlets and almanacs intended solely for use as commercial propa- ganda, not specified.....	. 03
. 05	Same, advertising national products.....	. 10
473. 5. 07. 08	Handbills and advertisements, printed, engraved, or lithographed.....	. 05
. 09	Same, advertising national products or those of firms established in the Republic.....	. 10
473. 5. 07. 17	Cards for menus and post cards with announcements for commercial propaganda.....	. 25
473. 6. 01. 01	Fans, rigid, of pasteboard or cardboard, with or without printing or advertise- ments.....	. 05
. 02	Fans, folding, of paper or cardboard, with or without reinforcement of cloth, with frames of wood, with printed propaganda or advertising.....	. 10
473. 6. 02. 01	Almanacs and calendars, perpetual or exfoliated, with or without legends of propaganda, mounted or not, and the backs of cardboard or pasteboard for same.....	. 10
491. 4. 07. 09	Clichés with or without base and plates of steel, copper, or zinc for clichés and engravings.....	. 05
ex491. 4. 07. 15	Matrices for stereotypes.....	. 05

<sup>1</sup> Guatemalan gold quetzal at par=\$1 United States currency.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of packages through the customs. Duties can not be pre-paid in the United States on shipments to Guatemala, but duty-paid delivery may be effected by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Guatemalan customer. In either case the American exporter assumes responsibility for all expense incurred. There

also is provision for international postal money-order service to Guatemala.

*Method of shipment.*—Samples weighing up to 18 ounces may go forward by sample post. If the shipment is over that limit, it should, if possible, be broken up into a number of small parcels to permit sending by this means of transportation.

Small shipments of advertising matter should always be forwarded by ordinary mail as "prints."

There is no regulation against the inclosure of samples or advertising matter in parcels containing other merchandise. They should, however, be itemized separately on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Guatemala.

#### USE OF THE MAILS IN FOREIGN TRADE

No tedious formalities or delays are usual in clearing parcel-post packages through the Guatemalan customs. Delays in notification of the arrival of parcel-post packages are the exception rather than the rule. After signing the notice sent out by the post-office officials, it is not necessary for a consignee to clear the parcel in person, nor are the services of a "despachante" required. Delivery is generally made quite promptly upon return of the notification slip.

Parcels may weigh up to 44 pounds and may be registered, but not insured. Parcel-post shipments are not subject to transit fees, but a surcharge of 5 cents is collected on each such package.

There is no postal C. O. D. service to Guatemala.

"Small-packet" mail (see p. 7) is accepted by United States post offices for transmission to Guatemala, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Guatemala. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Guatemalan customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

Merchandise imported by mail remains under the control of the Guatemalan customs, with the exception of samples of no value not imported by parcel post, which are delivered direct to the consignee after inspection. Postal importations are subject to the same duties, charges, and fines as importations by other means, and, in addition, to the following surcharges: When the customs declaration specifies the value, the weight in kilos, the quantity or measure of each unit of the goods in accordance with the tariff, and the number and wording of the customs classification, the surcharge will be 10 per cent of the corresponding duty; when the declaration does not contain this information, the surcharge will be 20 per cent of the duty.

## MARKING AND DOCUMENTATION

*Marking.*—No requirements for marking imported goods to show country of origin are in force in Guatemala.

Weights need not appear on the package, but each package in a shipment must be numbered. While duplication of numbers is not allowed, consecutive numbering is not required.

*Documentation.*—The essential documents required by Guatemala for freight shipments are the consular invoice, the commercial invoice, and the bill of lading. The consular invoice must be presented to the Guatemalan consul for visa. The commercial invoice and the bill of lading do not require visa, although the commercial invoice may be requested by the consul to prove the true nature of the goods. Consular invoice forms may be obtained only at Guatemalan consulates at 50 cents for a set of five. Documents should be presented for visa prior to the sailing of the ship carrying the merchandise. In exceptional cases, however, consuls may certify invoices presented within 48 hours after the sailing of the vessel.

If goods for the account of two or more consignees are shipped, a separate set of documents must be visaed for each.

Each copy of the set of consular invoices should be marked or stamped to indicate the original, the nonnegotiable duplicate, the triplicate, the quadruplicate, or the quintuplicate copy. Original documents should be visaed by the consul and sent to the consignee for clearance of the goods. Nonnegotiable duplicates have no legal effect, and when sent to the consignee by mistake cause delay and inconvenience in clearing the goods, the consignee being required to make a cash deposit pending receipt of the original documents.

Merchandise imported into Guatemala should be covered by a consular invoice, in Spanish and made out in quintuplicate, each copy certified by the Guatemalan consul at the place of origin of the goods or by a duly authorized consul of a friendly nation. Exception is made in the case of railway companies having special contracts with the Government and for travelers' baggage valued at less than 100 quetzales. Consular invoice forms should indicate the number of the order; name, kind, and nationality of the ship; name of the consignee of the goods; port or place to which they are sent; and, if the goods are transported otherwise than by land, the means of transportation and other details for identification purposes.

In detail, consular invoices should state: Marks and numbers on the packages; number of packages, in figures and in writing; kind of packages (box, barrel, etc.); gross and net weight of each package, according to its class or contents; material, kind, and name of the goods; value of each kind of goods; and total value and weight of the packages; a sworn statement by the interested party of the truth of the statements made in the invoice, and that he is subject to the laws of Guatemala for any inexactness, irregularity, or illegality that the invoice may contain; name of the place where the invoice was made; the date and the signature of the individual or firm taking the oath; and the amount, inserted by the consul, of the consular fees collected for legalization of the invoice.

When the importer's customs declaration, which must specify the item number of the tariff corresponding to each different class of merchandise, is not accompanied by the respective set of consular invoices, the fees corresponding to the consular certification of the same will be collected, plus a fine equal to 50 per cent of the duties. If the original of the consular invoice corresponding to the shipment or a certified copy of it, duly legalized by the consul, is presented within three months from the date of the customs declaration, the fine thus collected will be refunded. When the principal value of the merchandise imported by mail does not exceed \$30, only the fees corresponding to the certification of the missing consular invoices will be assessed, without fine.

When two or more packages come wrapped together, this fact must be stated in the invoice, except for such merchandise as by its nature is ordinarily packed together, such as bars of iron, tubes, sheets of metal, etc. Consuls will certify only such invoices as fulfill these requirements.

On freight shipments, four copies of the commercial invoice (not required to be in Spanish) must be presented to prove the true nature of the goods for duty purposes, but need not be visaed. They should bear the following inscription: "Corresponde a la factura consular numero \_\_\_\_\_."

For parcel-post shipments, the post office registry number and the gross and net weights in kilos, should be clearly shown on the commercial invoice. At the bottom of the invoice the following clause should be added, declaring that the prices and other details thereon are true and correct and that the signer is subject to the laws of Guatemala should any discrepancy be found: "Declaro y juro que son ciertos los precios y demas particulares consignados en la presente factura y que me sujeto a las leyes de Guatemala en cualquier ilegalidad o inexactitud en ella contenida." This declaration should be signed by a representative of the shipping firm.

Four copies of the bill of lading are required, one negotiable and three nonnegotiable. The negotiable copy is returned to the shipper.

Exporters are required to furnish a health certificate and pedigree on all shipments of live animals, a health certificate on shipments of live plants and seeds of all kinds, a certificate of purity and quality for all flours, and a certified chemical analysis of all kinds of fertilizers. These certificates must be presented to the Guatemalan consulate, but there is no charge for visa.

Documents may be corrected by letter at any time before the shipment arrives in Guatemala.

The fees for the consular visa of the various documents are:

Each set of consular invoices on freight shipments and of commercial invoices on parcel-post shipments, 4% ad valorem.	
Each extra copy of the consular invoice.....	\$0.50
Certification of duplicate copies of the complete set of documents.....	3.00

No charge is made for the legalization of bills of lading.

The value upon which the consular fee is based is regarded as the value of the goods shown in the insurance policy less a discount of 10 per cent of that value.

For shipments by parcel post five copies of the commercial invoice, certified by the consul, are required. The original invoice is sent by the shipper to the addressee, to be presented at the post office where the goods are cleared.

The certified commercial invoice is not required on packages of merchandise or samples without commercial value nor on catalogues. On parcel-post shipments of samples, advertising matter, etc., of no commercial value, the nominal value must be shown on the invoice. Packages of value not accompanied by a certified invoice will be delivered, but the customs duties will be increased by 50 per cent and the usual consular fee will be charged. Packages of duty-free goods not accompanied by an invoice are subject to a charge of 2 per cent ad valorem, or a minimum of 50 cents, before delivery can be made. The name and address of the final consignee should be shown on wrappers when parcels are addressed in care of banks.

Documents should go forward promptly separately from the merchandise.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Guatemala. This declaration may cover a group of packages mailed simultaneously by one exporter to one addressee and should be attached to one of the packages of the group. Each package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the group. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Guatemala by freight or express.

## HONDURAS

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value imported in quantities not exceeding 25 pounds are free of duty in Honduras. Where the weight is in excess of this limit, duty is assessed at the rate of 0.01 peso per one-half kilo gross, or about 50 cents per 100 pounds. "Samples of no commercial value" are the usual small pieces of fabrics and paper or other commodities in very small quantities and articles so mutilated as to render them entirely unfit for sale.

All advertising matter is regularly dutiable when imported into Honduras. If single catalogues, not too bulky, are forwarded by the regular mails as "printed matter," they will probably not be held by the customs for duty.

Duties assessed in Honduras on advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:



Tariff item	Article	Rate of duty, <sup>1</sup> pesos <sup>2</sup>
	<b>ADVERTISING MATTER</b>	
	Calendars and almanacs:	<i>Per 1/2 gross kilo</i>
107	Leaf .....	0.15
108	Stitched .....	.01
109	Perpetual .....	.15
172	Advertising matter (in other than pamphlet or book form) .....	.01
1605	Books (including advertising matter in pamphlet or book form) stitched or bound with material not specified .....	.02
1942	Blotting paper with or without advertisements .....	.10
	<b>ELECTROTYPES, ETC.</b>	
ex1475	Apparatus and materials for printing offices, not specified .....	Free.
ex2041	Lithographing stones .....	.05

<sup>1</sup> Does not include surtaxes amounting to 10 per cent of the duty assessed on all imports, nor certain other minor charges amounting to about 0.09 peso per gross kilo.

<sup>2</sup> Duties are paid 60 per cent in United States gold and 40 per cent in Honduran currency at the rate of 2 pesos to the dollar.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Honduras, but duty-paid delivery can be effected by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without charge to the Honduran customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the Honduran customer direct an international postal money order covering the estimated cost of clearing the parcel.

*Method of shipment.*—Samples of no commercial value up to 18 ounces in weight may go forward by sample post. If the shipment is over that weight limit, it should, if possible, be broken up into a number of small parcels to permit sending by this means of transportation.

Small shipments of advertising matter should always be forwarded by ordinary mail as “prints.”

Samples and advertising matter should not be inclosed in the same package nor with other goods. On mixed packages duty is assessed at the rate applying on the article subject to the highest duty.

“Combination packages” (see p. 7) are transmissible only in the registered mails to Honduras.

#### USE OF THE MAILS IN FOREIGN TRADE

There appear to be no handicaps on shipment by parcel post to Honduras, this service being prompt and free from tedious formalities and extra fees and the services of a “despachante” (customs broker) not being required. Parcels will be delivered upon presentation of a written order from the consignee.

The limit of weight is 22 pounds. Parcels may be registered but not insured. No transit fees are assessed, but a surcharge of 5 cents

is collected on each parcel-post package, together with a surtax varying with the combined duty and taxes from 0.50 peso to 3 pesos.

There is no postal C. O. D. service to Honduras.

As information has not been received concerning the admissibility into Honduras of "small packets," such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that the package is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Honduras. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail to Honduras, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force requiring goods imported into Honduras to be marked with an indication of country of origin, nor are there any special labeling regulations for foodstuffs and pharmaceutical preparations.

A statement of weight on packages is not obligatory, though it is advisable to show the gross weight in kilos. Packages should be numbered, but consecutive numbering is not obligatory.

*Documentation.*—The consular invoice, bill of lading, and commercial invoice giving the f. o. b. value of the goods at port of exportation are needed for all freight and express shipments to Honduras and must be certified by the Honduran consul at port of shipment. Special consular invoice forms are required. They may be obtained at the consulates of Honduras for 50 cents per set of five.

If there is no Honduran consular officer at the port of shipment, the invoice may be visaed by a consul or consular agent of a friendly nation. If none of the above officials is at port of shipment, the shipper may himself prepare 3 copies of the invoice and send 1 by registered mail to the Department of the Treasury of Honduras and 1 to the chief of customs at the port of destination, indicating on the envelopes the date and port of departure of the merchandise and the port of destination. The third copy of the invoice, together with the receipts for registered mail issued by the local post office, should be forwarded to the consignee.

Five copies of the consular invoice, prepared in Spanish, must be visaed by the consul. A separate invoice is required for each mark, even though different marks represent the same consignee. The consular invoice must contain the following details: Name and address of the shipper; names of the vessel and of its captain; name of the consignee and of the person for whom the goods are ultimately destined; port of destination; date of sailing of the vessel; marks, the serial number of each package, the gross and net weight of each,

expressed in kilos, and the kind of package (bag, box, etc.); total value of the invoice, giving in detail the value of each package or lot of packages of uniform contents; name, weight, and origin of the merchandise contained in each package; value of the merchandise in the place of shipment, calculated in American currency, without taking into account insurance, commissions, and transportation costs to the port of destination; and a declaration, sworn to and signed by the shipper, as to weight, values, etc.

Whenever possible, the classification of the merchandise on the invoice should be in the terms of the Honduran tariff. If this is not practicable, a detailed description of the component materials, uses, etc., of the article is acceptable. In making out the customs declaration the importer is not bound by the description of the goods on the consular invoice.

Shipments by freight or express should be accompanied by one copy of the commercial invoice, which will be certified by the consul for a fee of 1 peso. Two copies of the commercial invoice should be sent by shippers from interior points.

Five copies of the bill of lading must be presented with the consular invoices for certification by the Honduran consul.

A commercial invoice is now required on each parcel-post shipment. It must be forwarded under separate cover to the postmaster in the city of destination, and should state the value of each article in the package. The consular fee of 5 per cent of the invoice value, formerly collected by consuls for certification of invoices on parcel-post shipments, is now collected at the Honduran port of destination.

Importers or their legal representatives are permitted, before presentation of the customs clearance declaration, to correct or amplify consular invoices by proper classification of the goods in the clearance declaration. Such corrections or changes are to be presented to the administrative official, in writing, together with the customs clearance declaration.

The fees for the consular visa of the various documents are:

Set of consular invoices, 5 per cent of value of shipment.	
Commercial invoice.....	\$1.00
Bill of lading.....	2.00

(Consular fees are calculated in American gold.)

Shipping documents should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post packages to Honduras. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel post and mail packages valued at \$25 or over, and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Republic of Honduras by freight or express.

## NICARAGUA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of such character, in such quantity, and of such dimensions or construction as to be unsalable or of no appreciable commercial value are free of duty when imported into

Nicaragua. Other samples are subject to the regular duties ordinarily applying on commercial shipments of these articles, unless they are so mutilated as to be rendered unsalable.

Advertising matter intended for free distribution is not subject to duty. Other advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are accorded the following treatment by the Nicaraguan customs:

Tariff item	Article	Rate of duty <sup>1</sup>
<b>ADVERTISING MATTER</b>		
1121	Books, pamphlets, printed matter, magazines, reviews, and newspapers, not specified.	Free.
1122	Calendars, lithographs, and posters, for advertising, having no commercial value and intended for free public distribution.....	Free.
660	Blotting paper, cut or not, even printed.....	Per net kilo \$0.00
<b>ELECTROTYPES, ETC.</b>		
ex894	Accessories for printing and lithographing.....	Ad valorem <sup>2</sup> 5%.

<sup>1</sup> Does not include surtaxes amounting to 37½ per cent of the duty.

<sup>2</sup> Ad valorem duties are calculated on the wholesale market price in country of origin, including cost of all containers.

*Prepayment of duty.*—Inasmuch as most samples and all advertising matter are free of duty, the problem of prepayment of duties usually is not encountered in shipping advertising material to Nicaragua. If, however, un mutilated dutiable samples are forwarded, they should always be delivered to the prospective customer free of duty. This may best be accomplished by consignment in bulk to a local agent in Nicaragua for distribution, or through the services of a freight forwarder in the United States, who will undertake the delivery of the samples or advertising matter without cost to the Nicaraguan customer. In either case the American exporter assumes responsibility for all expenses incurred. There is no international postal money-order service.

*Method of shipment.*—Samples should go forward, if possible, by sample post in packages weighing up to 18 ounces. Heavier parcels, if capable of division, should be broken up into units to conform to this limit.

Advertising matter in small quantities should, preferably, be sent by ordinary mail as "prints." If in larger quantities, shipment may be made by parcel post, freight, or express.

When samples and advertising matter are included in parcels with other goods, the customs treatment of none of the commodities is affected. More than 10 different kinds of goods may not be packed in one case, however.

When merchandise subject to different tariff classifications is inclosed in one case, each class of merchandise must be packed or wrapped separately or be in a different bundle, as the shipper may prefer, so that its weight may be compared with that declared in the invoice and the respective duty levied on each class.

"Combination packages" (see p. 7) are accepted for dispatch in the ordinary mail to Nicaragua.

## USE OF THE MAILS IN FOREIGN TRADE

Shipment to Nicaragua by parcel post are at no disadvantage as compared with freight or express packages. Parcel-post packages may weigh up to 22 pounds and may be registered but not insured. No transit fees are charged, but a fee of 25 cents is collected upon delivery to the consignee.

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

As information has not been received concerning the admissibility into Nicaragua of dutiable articles in letters and packages prepaid, at the letter rate of postage, such articles will be accepted by United States post offices for transmission at the risk of the sender, if the green label, Form C 1 (Postal Form 2976), is affixed to each letter or package showing that it contains dutiable matter and is to be submitted to the Nicaraguan customs for inspection. A customs declaration (Form 2966) or an invoice must be inclosed.

## MARKING AND DOCUMENTATION

*Marking.*—There is no Nicaraguan regulation requiring imported goods to be marked to indicate country of origin. Certain pharmaceutical preparations must be specially marked according to prescribed forms. Detailed information will be furnished by the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon request.

Weights are not required on the packages, but each package must bear a mark and consecutive number, and it is advisable to indicate gross weight in kilos.

*Documentation.*—Consular and commercial invoices are required on all freight and express shipments to Nicaragua valued at \$50 or more and on parcel-post shipments valued at \$10 or more. These invoices must be visaed by a Nicaraguan consul. If no Nicaraguan consul is located at place of forwarding of parcel-post packages, the invoices may be visaed by a consul of a friendly nation. A visaed bill of lading is necessary for all freight shipments, regardless of their value. Consular invoice forms may be obtained at Nicaraguan consulates. Certificates of origin are necessary for goods entitled to preferential tariff rates.

Documents should be presented for visa before the sailing of the vessel, since delay in receiving them may cause difficulty for the consignee. Documents presented for consular certification will not be returned until the following day.

Certificates of origin in triplicate are required on shipments of those goods which enjoy conventional reductions in duty. The certificate of origin may be issued by chambers of commerce, collectors of customs, or by an "official of the government (state or municipal) possessing a seal of office." The latter provision is intended to make possible the issuance of the certificate by notaries public. The cer-

tificate must be legalized by the Nicaraguan consul, but no fee is charged.

All freight and express shipments valued at \$50 or more and all parcel-post packages valued at \$10 or more must be accompanied by a consular invoice made out upon the standard form (in Spanish) and preferably typewritten. At least five copies of the consular invoice must be presented to the Nicaraguan consulate in the port of shipment for visa; three visaed copies are returned to the shipper and should be forwarded with the other documents to the consignee, who must present two copies at the Nicaraguan customhouse or post office when applying for the clearance of his shipment. Two copies will be sent to the collector of customs at the Nicaraguan port of entry.

All goods must be specifically described in the invoice; general terms are not permitted. It is important that the articles be described in sufficient detail to determine their tariff classification. Fines are provided for incorrect or inadequate statements, and in certain circumstances merchandise may be confiscated. While it is preferable to state the description in the terminology of the tariff, the usual commercial terms will in most cases be accepted if they include the name, component materials, and other details required by the tariff. For certain articles, however, special descriptions are required, as follows:

Empty bottles, the size in grams; crockery and porcelain, state whether plain and of one color, painted, gilded, etc.;

Gold and silver jewelry, state net weight of article without immediate container, in hectograms;

Refined petroleum, naphtha, gasoline, benzine, and paraffin oil, state total number of gallons and quantity in each container;

Proprietary and patent medicines and flavoring extracts in liquid form, state whether containing alcohol and the proportion of alcoholic content; toilet articles, perfumery, and cosmetics should be sold to the consumer in the immediate container, otherwise they will be subject to a surcharge equal to the amount of duty; for wines, liquors, beer, and other beverages, and alcohol, the total number of liters should be stated, also quantity in each bottle or cask, number of bottles and casks, and alcoholic strength of wines and liquors;

Wire, diameter in millimeters; wire cloth, number of threads (or wires) in a surface of 9 square centimeters;

Textiles of cotton, linen, and other vegetable fibers, state length and width in meters to two decimal points (centimeters), weight of 100 square meters in kilos and fractions of kilos, and number of threads in a square of 6 millimeters on a side, whether manufactured wholly or partly of dyed yarns or dyed in the piece, etc., printed, or stamped, whether the textile contains two or more kinds of material or threads, as cotton and linen, cotton and silk, etc., with the proportion of each kind, whether embroidered, brocaded, trimmed, drawn, or appliqué; if of cotton, state whether plain woven, twilled, or figured in the loom, or mercerized;

Textiles of wool and silk, length and width in meters to two decimal points, state weight of a square meter in grams; whether composed of two or more kinds of materials, as wool and cotton, silk

and cotton, etc., with proportion of each, and whether brocaded, trimmed, drawn, or appliquéd;

Ready-made clothing and other made-up articles, not specially mentioned in the tariff, state class of fabric of principal exterior material, i. e., whether entirely of cotton or mixed with one or more additional fibers; if of cotton, whether principal fabric is plain, twilled, or figured in the loom, and thread count and whether mercerized, stamped, printed, or dyed in whole or in part, brocaded, embroidered, or trimmed; if of linen or other vegetable fiber except cotton, state thread count, and whether bleached, stamped, printed, or dyed; if of wool or silk, mention principal fabric, and whether pure or mixed, brocaded, embroidered, or trimmed.

To ascertain the weight of a textile per square meter, divide the weight of a reasonable amount of the cloth (without boards, paper, etc.), expressed in kilos, by the product of the length multiplied by the width, both in meters or fractions of a meter, e. g., if a bolt or a piece of reasonable length weighs 2.205 kilos net, is 36.4 meters long and 0.64 meter wide, the weight of a square meter is ascertained by the following formula:

$$\frac{\text{Weight (2.205)}}{\text{Length (36.4)} \times \text{width (0.64)}} = \text{Weight per square meter (0.0946 kilo, or 94.6 grams).}$$

The following data must be given on the consular invoice: Name of the boat, port of embarkation, and port of destination; name of the consignee, date of shipment, and signature of the shipper; number (in either figures or words) of bales, cases, barrels, bundles, or any other kind of package that contains the merchandise; mark and serial number used to designate each package, and its gross and net weight; name and component materials of the merchandise, and the value of the articles, stating the currency taken as a basis.

Separate invoices are required for each different mark, even when the goods are shipped to the same consignee. If the country of origin is other than the country where the consular invoice is signed, this should be stated in the column headed "Description."

On freight and express shipments valued at \$50 or more and on parcel-post shipments valued at \$10 or more, a copy of the commercial invoice in Spanish must be presented to the consul for certification at the time the other shipping documents are submitted. Another copy of the same commercial invoice must be presented to the customs by the Nicaraguan importer at the time of filing his clearance declaration and other documents requesting registration and clearance of the merchandise.

Bills of lading (which must be in Spanish) must be certified in triplicate, two copies negotiable, one nonnegotiable. The consul returns the two negotiable copies, which must be sent to the consignee along with three copies of the consular invoice. Should any erasures or alterations be necessary in bills of lading, these changes must be certified to by the agent of the steamship company.

Errors in consular invoices may be rectified by the shipper by means of a letter of correction. This letter must be written on the shipper's letterhead, in Spanish, addressed to the consul, explaining the error and specifying the correction to be made. The original and five copies are required. No special time limit is set for presentation

of the letter of correction, but it should be drawn up and sent as soon as the error is discovered.

The fees for the consular visa of the various documents are:

For visa of the consular invoice on freight and express shipments valued at \$50 or more, and on parcel-post shipments valued at \$10 or more, the fee is 3 per cent of the value of the shipment. For consular purposes, "value" is defined as the wholesale price of the goods in the principal markets of the exporting country, packed and ready for shipment, including the value of all packages, cases, and other expenses incident to placing the goods in condition for shipment but not including ocean freight, marine insurance, consular fees, and buyer's commission.

The following additional consular fees will be collected at the customhouse in the Nicaraguan port of entry on invoices covering merchandise shipped from New York, New Orleans, Mobile, San Francisco, and Los Angeles, and on invoices proceeding from other Nicaraguan consulates when the consul has not stated on the invoice that the consular fee has been paid:

Up to \$100 in value.....	\$2. 50
More than \$100 up to \$200.....	3. 00
More than \$200 up to \$500.....	5. 00
More than \$500, each additional \$100 or fraction thereof....	1. 00

Consular visa is required on bills of lading and on ships' manifests. No consular fee is charged for the certification of either of these documents. The steamship charge for the bill of lading to Nicaragua from New York is \$7.50, which includes transshipment at Cristobal, and \$5 from San Francisco.

The fee for consular certification of the letter of correction is \$2.50.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to Nicaragua. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Nicaragua by freight or express.

## PANAMA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Panama free of duty. Those considered as having a market value are subject to the regular duties ordinarily applying to commercial shipments of these commodities. Complete unutilated articles (such as clothing and jewelry), foodstuffs, perfumery, medicines, tobacco in quantities exceeding 100 grams (3.527 ounces), and liquors in larger than 1-ounce bottles may not be considered as samples of no commercial value. Only odd shoes for the left foot are classed as duty-free samples. Practically all dutiable imports except certain feeds and foodstuffs, beverages, tobacco, matches, candles, soap, petroleum, barbed wire, cement, and bagging are subject to duty at the general rate of 15 per cent of the invoice value of the goods.



Advertising matter, almanacs, and other printed matter of no commercial value are free of duty. Electrotypes, clichés, and other printing plates are subject to a duty of 15 per cent of the invoice value as "Articles not specified."

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Panama, but duty-paid delivery can be effected by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Panaman customer—the American exporter assuming, in either case, responsibility for all expense incurred.

The estimated amount of the duties and clearance fees may be remitted direct to the customer by postal money order through the Canal Zone to Colon and Cristobal, but not to other points in Panama.

*Method of shipment.*—Samples in packages up to 18 ounces in weight may be sent duty free by sample post, while shipments of greater weight may go forward by parcel post, freight, or express, according to the convenience of the shipper. Advertising material in small quantities should be sent by regular mail as printed matter of no commercial value, in parcels weighing up to 8 pounds 12 ounces. If sent in greater bulk, shipments may be forwarded by parcel post. If sent in bulk by parcel post, freight, or express, each package should be invoiced as of no commercial value for free distribution, and it would not be amiss to mark the packages "Sin valor" as well.

The customs treatment of samples and advertising matter is not affected by inclosure with other commodities, although they should be separately invoiced.

"Combination packages" are not accepted by United States post offices for mailing to Panama.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no disadvantages in forwarding packages to Panama by parcel post. The service appears to be very satisfactory from all standpoints—no unusual delays or losses are encountered, the clearance of parcels is not accompanied by undue formalities, and there are no surtaxes or extra charges of consequence.

Upon arrival of a package, the consignee is notified by means of a postal card, and thereupon he makes a signed declaration as to the contents and value of the package. The declaration form is made out by the consignee in triplicate and shows, in addition to contents and value, the number of the parcel, its place of origin, and the name and address of the shipper.

If the declaration of the consignee agrees with the shipper's declaration accompanying the parcel, the consignee may then obtain the parcel upon payment of the required import duty, revenue stamps to the amount of the duty paid being affixed to the duplicate copy of the declaration and returned to the consignee as his receipt. If

the merchandise is not subject to import duty, the declaration must be certified to that effect by the office of the Secretary of Treasury and Finance.

The consignee is not required to apply in person at the post office in order to clear the parcel from the customs but may send a messenger to pay the duty and receive the merchandise. The declaration, however, must be signed by the consignee. The services of a "despachante" are not necessary.

Parcel-post packages may weigh up to 50 pounds and may be registered but not insured. No transit fees are assessed, but a surcharge of 5 cents is collected on each package.

There is no postal C. O. D. service to Panama.

As information has not been received concerning the admissibility into Panama of "small packets," such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Panama. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Although information has not been formally received concerning the admissibility into Panama of dutiable articles in letters and packages prepaid at the letter rate of postage, such articles will be accepted by United States post offices for transmission at the risk of the sender if the green label, Form C 1 (Postal Form 2976), is affixed to each letter or package showing that it contains dutiable matter and is to be submitted to the Panama customs for inspection. A customs declaration (Form 2966) or an invoice must be inclosed. Merchandise arriving in Panama in letter mail is subject also to a consular fee of 2 per cent of its value, paid when taken from the post office there.

Imports to Panama by parcel post and, as just said, by letter mail are subject to a consular tax of 2 per cent of the value of the goods in addition to the import duty. Customs declarations on such packages are also subject to the stamp law of Panama, which requires a stamp of \$0.10 for each \$100 or fraction thereof in value. When the value is not over \$10, no stamp is required. This stamp tax is collected at time of importation in Panama.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no requirements in Panama for marking imported goods with country of origin. Pharmaceutical products and certain foodstuffs, however, require special marking and labeling, details of which may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon request. False statements on the labels and advertising matter used in connection with the sale of pharmaceutical specialties are prohibited.

It is not necessary to give weights on parcels.

*Documentation.*—The documents required to be presented to the consulate for freight and express shipments to Panama are six copies of the consular invoice, three copies of the commercial invoice from the manufacturer or seller of the goods (not the shipper), and four copies of the bill of lading. Consular invoice forms may be obtained at the consulates of Panama. Consuls are authorized to charge 25 cents for the set of six.

Documents should be presented for certification before 4 p. m. on the day preceding the sailing of the vessel. If they are presented later than this, but before the vessel sails, they can be certified, but must be accompanied by a statement signed by both the shipper and the consul, stating the time of presenting the documents and the time of sailing of the vessel and indicating that the certification is subject to double fees. Invoices presented at the consulate after 4 p. m. on any day with a request for certification the same day will be subject to double consular fees. Documents will not be certified after the vessel sails.

If an error is discovered after the documents have been visaed, a letter of correction should be presented to the consulate, prepared in Spanish, in six copies. No time limit is set for presenting the letter of correction.

Six copies of the consular invoice, in Spanish, must be visaed by a consul of Panama or, if none is available, by the consul of a friendly nation. The consular invoice must show the names of shipper and consignee, the ports of shipment and destination, and the gross and net weight of each package in metric units. The invoices may be written either with ink or on the typewriter but must be free from erasures and corrections.

Each copy of the invoice must carry at the foot a sworn statement signed by the shipper to the effect that it is accurate in all respects, and that it lists no goods the importation of which is prohibited.

In the column "Description of merchandise" must be indicated the kind and quality of the articles, classifying them separately in accordance with the rate of duty levied upon them.

Separate invoices and bills of lading are required for each mark, even when intended for the same consignee. Merchandise going to different ports must not be included in the same invoice.

A copy of the commercial invoice should be attached to each of the first three copies of the consular invoice before the documents are taken to the consulate. Consuls of Panama are forbidden to certify consular invoices unless accompanied by the commercial invoices. One of the three copies of the commercial invoice must be attested by the manufacturer or seller as follows: "Declaro bajo la gravedad del juramento, con la firma puesta al pie de esta declaracion, que todos y cada uno de los datos expresados en esta factura son exactos y verdaderos y que la suma total declarada es la misma en que se han vendido las mercaderias" (I declare under solemnity of oath, with the signature placed at the foot of this declaration, that all and every one of the data given in this invoice are exact and true, and that the total sum declared is the same as that for which the merchandise has been sold).

On goods subject to ad valorem duties the commercial invoice should show the correct net value of the goods, indicating the discounts, if any, and, separately, the freight and other incidental charges, in order that the duties may be computed on the net value instead of the gross value.

Four copies of the bill of lading must be presented at the consulate for visa before being taken to the steamship company. The bill of lading must show the names of shipper and consignee and the ports of origin and destination of the goods.

The fees for the consular visa of shipping documents are:

Set of consular invoices, when value of goods is \$50 or less...	\$1.00
Same, when value of goods exceeds \$50, 2 per cent of invoice value.	
Each additional copy-----	.30
Set of bills of lading:	
When invoice value is \$100 or less-----	1.00
When invoice value exceeds \$100-----	3.00
Each additional copy-----	.30
Set of letters of correction-----	1.80

The fees for consular certification of invoices and other shipping documents are paid, together with the customs duties, in the currency of Panama, at the port of importation, by the importer or owner of the goods. (The monetary unit of Panama, the balboa, equals \$1 United States currency.) Fees for the legalization of signatures and the certification of letters of correction or any documents other than the shipping documents are paid to the consul at the port of origin in the currency of the country of origin.

No fee is charged for legalization of the commercial invoice.

One copy of the customs declaration (Form 2966) is required on parcel-post packages sent to Panama. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Panama by freight or express.

## EL SALVADOR

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of merchandise not otherwise classified, if without commercial value, and samples in such condition as to be suitable only for demonstrating the characteristics of the merchandise represented (item 499-3-01-001) are free of all duties and surcharges upon importation into El Salvador.

Samples of merchandise not otherwise classified, in small containers that by their size are clearly unsuitable for sale and that are intended for free distribution (item 499-3-02-001), and samples of pharmaceutical specialties, in small containers that by their size are clearly unsuitable for sale and that are intended for free distribution to the trade (item 499-3-03-001), are to be assessed duty according to the tariff on the commodities they represent. When samples are imported in a salable condition but are capable of being made unsalable, the importer, with permission from the administrator of

customs and in the presence of a customs inspector and a representative of the fiscal office, may render them unmarketable by partial destruction.

Samples without commercial value imported with dutiable merchandise may be included in the same declaration, but their weight will be deducted from the total weight for purposes of applying the surcharges affecting freight or parcel-post shipments. Hypodermic ampullas will not be considered as samples even when marked as medical samples.

When there is any dispute as to the unsalability of samples the customs will refer the question with full details to the Ministry of Hacienda, which will render a decision in the matter.

It is understood that small quantities of samples of no commercial value sent by sample post and plainly labeled "Muestras sin valor" (samples without value) would not be held for duty.

Samples of value are subject to the rates of duty regularly applying on commercial imports of these commodities.

Catalogues of all kinds are free of duty in El Salvador. Other printed advertising matter is subject to duty; but it is understood that small quantities sent by the regular mails as "prints" are not held for duty.

Advertisements and advertising articles or displays without commercial value and not otherwise classified, shelves, stands, or supports, lined or unlined with ordinary materials or fabrics, prepared especially for the presentation of samples of merchandise, when coming with the articles to be displayed or demonstrated, and photographs advertising motion pictures, are assessed a consolidated duty of \$2.50 per 100 gross kilos, when imported by freight, and \$2.50 per 100 gross kilos plus surcharges of \$0.12 gold per gross kilo and 10 per cent of the consolidated duty, when imported by parcel post.

El Salvador levies duty on advertising matter and on printers' plates of all kinds at the following rates:

Tariff item	Article	Rate of duty <sup>1</sup>
<b>ADVERTISING MATTER</b>		
473-5-02-006	Books, pamphlets, almanacs, calendars, exclusively for advertising purposes, and advertising matter not otherwise specified.....	<i>Per 100 gross kilos</i> \$4.20
007	Same, advertising native products or establishments within the Republic.....	4.20
008	Same, exclusively for the purpose of advertising pharmaceutical specialties, whether of national or foreign production.....	4.20
009	Catalogues of all kinds.....	Free.
05-008	Printed, lithographed, and engraved advertising posters or cards.....	4.20
009	Lithographed, printed, and engraved advertising posters and cards, representing pharmaceutical products, foreign and domestic, for firms established in El Salvador.....	4.20
473-6-13-002	Perpetual and exfoliating almanacs and calendars containing printed advertisements of firms established in El Salvador.....	4.20
003	Perpetual and exfoliating calendars and almanacs containing printed advertising matter not otherwise specified.....	4.20
14-001	Fans made of cardboard and pasteboard composed of a single sheet attached in the center to a wooden holder, with or without printing or advertising announcements, not otherwise specified.....	4.20
<b>ELECTROTYPES, ETC.</b>		
ex491-8-02-007	Accessories and parts of printing machines.....	51.40

<sup>1</sup> These duties represent the total customs charges on shipments by freight or express. They are stated in United States dollars.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to El Salvador. Nevertheless here, as elsewhere, it is desirable to deliver advertising material and samples to the prospective customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. This may best be accomplished by consignment in bulk to a local agent in El Salvador, for distribution, or through the services of an American freight forwarder operating there, who will undertake the delivery of the package without cost to the Salvadorean customer—the American exporter assuming in either case responsibility for all expense incurred; or the exporter may himself mail to the Salvadorean customer direct an international postal money order covering the estimated amount of the duty and other charges.

*Method of shipment.*—Samples and advertising should be sent in very small quantities by mail, by sample post and at printed-matter rates, respectively, in order to benefit by the possibility of duty-free entry without customs formalities. When sent in bulk they may be sent by parcel post, freight, or express, as is most convenient to the shipper.

The inclosure of samples and advertising matter with other commodities will not affect the customs treatment of any of the contents of the package. The only disadvantage is that when so inclosed the duty on the samples and advertising matter must bear a proportional part of the weight of the probably heavier container required in packing merchandise, all commodities being dutiable in El Salvador on gross weight, which is apportioned to the different commodities in the package.

“Combination packages” (see p. 7) are accepted for dispatch in the ordinary mail to El Salvador.

#### USE OF THE MAILS IN FOREIGN TRADE

There appear to be no handicaps on shipping by parcel post; only slight delays are experienced in obtaining parcels, and there is no tedious procedure for customs clearance. The services of a “despachante” (customs broker) are not necessary, nor is the consignee required to clear the parcel in person, a written order for the delivery of the parcel to a designated person being all that is necessary. There is, however, a special surtax applying exclusively to the parcel post. This surtax is 6 per cent of the c. i. f. value of the goods, plus 15 per cent of the consolidated import duty.

Parcel-post packages may weigh up to 44 pounds and may be registered but not insured. No transit fees are assessed when packages are routed via the Canal Zone, but when sent through Guatemala a transit fee varying with the weight of the parcel is collected. (For rates see United States Official Postal Guide, on file in local post offices.) A surcharge of 5 cents is collected on each parcel-post package sent to El Salvador, whatever the routing.

There is no postal C. O. D. service to El Salvador, nor has provision been made for sending there the class of regular mail known as “small packets.”

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to El Salvador. (This service is not to be confused

with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force in El Salvador requiring goods to be marked to show country of origin. It is necessary, however, for pharmaceutical preparations to be specially marked or labeled. Details of the labeling requirements will be furnished by the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, D. C., upon request.

Packages sent on a consular invoice must be numbered consecutively, but need not show the weight.

*Documentation.*—The documents required to be visaed for freight or express shipments to El Salvador are the certificate of origin on a specified list of goods, and the consular invoice and the bill of lading on shipments of goods of all kinds except lumber in bulk—for which a commercial invoice is required in addition to the other documents. The consular invoice must be made out on a special form obtainable from any Salvadorean consulate for 5 cents each or 35 cents for the set of seven.

Consuls may refuse to accept invoices or other documents when interlineations, blots, corrections, or erasures appear thereon, unless they are corrected by footnote annotations by the shipper, who must pay, in such cases, a penalty of 1 gold peso for each defective copy.

When there is no consular representative of El Salvador at the place of shipment, the documents may be certified by consuls of other Central American Republics or, in the absence of these, by a consul of any friendly nation. The consul of another nation who performs the certification can claim one-fourth of the proper fee for the visa of the invoice, entering the amount received on the document. The remaining three-fourths are collected by the customs at the point of destination in El Salvador.

If none of these officials are available at the place of shipment, the exporter may draw up the invoice in triplicate, of which two copies must be presented at his local post office, covered by registered letters, addressed one to the Ministry of Hacienda, San Salvador, and the other to the administrator of customs at the port to which the goods are going, requesting a receipt for these documents from the post office and stating in the covering letter the date and place of shipment and the port of destination. The third copy, together with the registry receipts issued by the post office, should be sent to the consignee. When consular invoices are thus handled through the post office the proper consular fees are paid by the consignee at the customhouse in El Salvador.

A certificate of origin is required on shipments of the following goods (Table B of the Salvadorean tariff), in order to enjoy conventional reductions in duty: Wines and liquors; sardines; mineral waters; conserves in vinegar; sauces and condiments; vegetables, butter, fish, and meat in containers; dried fruits; biscuits; cheese of all kinds; sugar and sweetmeats; brushes; articles of rubber; printed books; perfumery of all kinds; gold jewelry; and surgical instruments.

This certificate, to be legal, should be issued by the chamber of commerce of the place of origin of the goods; but if there is no chamber at that place, the document may be drawn by the exporter and a statement appended at the foot by a competent civil authority, attesting to the facts as set forth and to the signature of the shipper. The certificate requires consular certification, but the Salvadorean regulations provide no fee for this service. No special documentary form is required.

Seven copies of the consular invoice must be visaed by the consul. The entire document, signatures, and declaration must be in Spanish, with an interlinear translation in the language of the country of origin. The following information must appear on the invoice: Name and address of shipper; name of the vessel and its captain; port of destination; name of consignee and of person on whose order the goods are shipped; marks and countermarks (if any), serial numbers, and number of packages; kind of package (bales, etc.); gross weight (except machinery, lumber, and iron, for which weight and price in bulk may be given); name and kind of merchandise and its origin; number of dozens, pounds, meters, etc., according to case; net price (except on invoices covering shipments of automobiles, which must show the net price and factory list price) in money of country of origin; approximate amount of freight charges; and a declaration of the exporter as to the correctness of the invoice, including a statement of the number of packages, weight, total value, and amount of insurance.

In the absence of a statement of the amount of insurance, the consul is required to investigate, and if he finds that the declared value is not in accord with the current market price of that class of goods he enters a statement on the invoice. If it is later proved that the discrepancy does exist, a surcharge of 5 per cent of the value as declared on the invoice is levied. When any doubt arises as to the correctness of the declaration of value of the goods covered by the invoice, the consul is authorized to require the presentation of the marine-insurance policy covering the shipment.

It is forbidden to include in the same invoice two or more packages bearing the same mark, the same number, or the same mark and number, except iron of any shape in bulk, wood in the rough for building purposes, and machinery; nor may merchandise for two or more persons be included on the same invoice.

All goods must be invoiced under the designation set forth in the tariff; the general class to which the goods belong must be given as well as the specific description.

Wrong declarations with regard to weight, contents, number, price, or any other prescribed detail, including the marking and numbering of the goods, are punishable by fines. False declaration as to the amount of the insurance subjects the goods to confiscation.

Four copies of the bill of lading, one negotiable and three non-negotiable, must be certified by the consul. The negotiable copy will be returned to the shipper.

When an unintentional error has been made on the invoice or other document, the shipper may file a letter of correction indicating the necessary changes and explaining the circumstances. This letter of



correction must be presented to the same consul who certified the original invoice.

The fees for the visa of the various documents are as follows:

Consular invoice, 6 per cent of the total invoice value, including all shipping charges and insurance premium, or on the insurance value when this is more than 15 per cent over the cost of the goods and expenses.	
Each extra copy of consular invoice.....	\$0.10
Bill of lading, for each \$500 or fraction thereof in the invoice value of the goods.....	1.00
(Maximum fee, \$10.)	
Each extra copy of bill of lading.....	1.00
Letter of correction, on any document except consular invoice (on which fee for correcting is one-fourth fee for visa of original invoice).....	1.50

The entire fee for certification of the consular invoice is collected by the consul at time of visa.

Double fees are charged for certification of documents after the sailing of the ship bearing the goods.

Parcel-post shipments to El Salvador must be accompanied by a commercial invoice prepared in triplicate, in Spanish, and visaed by the consul of El Salvador located nearest the place of origin of the shipment; if there be none near by, the invoice may be visaed by a consul of any Central American Republic or other friendly nation or, failing that, by two local merchants of recognized standing. No consular fees are charged for this visa, as fees in agreement with the respective tariffs in force will be levied at the postal customhouse in El Salvador at time of entry. The postal customhouses may permit entry of parcel-post packages without the visaed commercial invoice upon the substitution therefor of a declaration sworn to by the owner of the merchandise and the payment of a surcharge of 25 per cent of the consular fees.

Group shipments via parcel post are permitted entry into El Salvador. Under the group-shipment arrangement each parcel of the group must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively 1/12, 2/12, 3/12, and so on.

Two copies of the customs declaration (Form 2966) are required on parcel-post packages to El Salvador; in the case of group shipments, the two copies of the declaration should be fastened to one of the parcels of the group. The printed part of the customs declarations may be in English, but the part indicating the class of merchandise contained in the parcels must be written in Spanish and be in conformity with the nomenclature of the Salvadorean customs tariff. The declarations must likewise bear an interlined translation in English of the description of the contents.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to El Salvador by freight or express.

## WEST INDIES

### BRITISH WEST INDIES

(Antigua, Bahamas, Barbados, Bermuda, Dominica, Grenada, Jamaica, Montserrat, St. Christopher and Nevis, St. Lucia, St. Vincent, Trinidad and Tobago, British Virgin Islands, Etc.)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—In the British West Indies, samples without value are admitted free of duty; those having value are subject to the same duties and regulations applying to commercial shipments of the goods represented.

Advertising matter for gratuitous distribution in the British West Indies generally is free of duty, whether sent by the regular mails as "printed matter," by parcel post, or by express or freight. Electrotypes, stereotypes, matrices, clichés, etc., are dutiable in most of these colonies at rates ranging from 5 per cent to 20 per cent of their "true value," the lower rates applying in the greater number of cases. In Dominica they are free of duty.

The customs treatment of advertising matter and electrotypes, stereotypes, matrices, clichés, and other printing plates in the British West Indies is shown below.

Article	Rate of duty	
	General <sup>1</sup>	British preferential
<b>ANTIGUA</b>		
Books, pamphlets, almanacs, trade catalogues, and advertising circulars of no commercial value.....	<i>Ad valorem</i> <sup>1</sup> Free.	<i>Ad valorem</i> <sup>1</sup> Free.
Electrotypes, stereotypes, matrices, clichés, etc., for advertising purposes.....	Free.	Free.
Articles not specified.....	15%	10%
Based on the invoice value of the goods. There is a surtax of 10 per cent of the duty on dutiable articles.		
<b>BAHAMAS</b>		
Books, pamphlets, pictures, and advertising matter for free distribution.....	Free.	Free.
Articles not specified (includes electrotypes, stereotypes, matrices, clichés, etc., for advertising purposes).....	25%	<i>Rebate</i> 25% of duty.
Based on the wholesale market value at time of exportation.		
<b>BARBADOS</b>		
Printed books, bound or unbound; pamphlets, trade catalogues, and advertising circulars of no commercial value.....	Free.	<i>Ad valorem</i> <sup>1</sup> Free.
Manufactures of metal not otherwise specified.....	20%	10%
Based on the invoice price of the goods. There is a surtax of 10 per cent of the duty on dutiable articles.		
<b>BERMUDA</b>		
Books.....	Free.	Free.
Articles not specified (including electrotypes, etc.).....	12½%	10%
Based on the f. o. b. factory price of the goods.		

<sup>1</sup> Applies to the United States.

<sup>2</sup> The value upon which ad valorem duties are assessed is stated under each island or group.

Article	Rate of duty	
	General	British preferential
<b>DOMINICA</b>		
Printed matter, pamphlets, trade catalogues, and advertising circulars of no commercial value.....	<i>Ad valorem</i>	<i>Ad valorem</i>
Accessories for printing machines.....	Free.	Free.
There is a parcel tax of 3d. per parcel collected from the addressee on all parcel-post shipments, irrespective of the size or value of package.		
<b>GRENADA</b>		
Printed books, pamphlets, almanacs, trade catalogues, and advertising matter of no commercial value.....	Free.	Free.
Accessories for printing machines.....	5%	Free.
Based on the invoice value of the goods.		
<b>JAMAICA</b>		
Printed books, pamphlets, trade catalogues, and placards and posters solely for advertising uses.....	Free.	Free.
Articles not otherwise specified (including electrotypes, etc.).....	20%	15%
Based on the f. o. b. factory price of the goods. There is a delivery tax of 6d. on all imports by mail.		
<b>MONTSEERRAT</b>		
Books, pamphlets, and other printed matter.....	Free.	Free.
Electrotypes, stereotypes, matrices, clichés, etc., for advertising purposes.....	Free.	Free.
Same not for advertising purposes.....	15%	10%
Based on the invoice value of the goods.		
<b>ST. CHRISTOPHER AND NEVIS</b>		
Books, pamphlets, and other printed matter, trade catalogues, almanacs, photographs, and advertising matter of no commercial value.....	Free.	Free.
Metal manufactures, not otherwise specified (including electrotypes, etc.).....	22½%	15%
Based on the invoice value of the goods.		
<b>ST. LUCIA</b>		
Printed books, bound or unbound, pamphlets, trade catalogues, and advertising matter of no commercial value.....	Free.	Free.
Accessories for printing machinery.....	7½%	Free.
Based on the invoice value of the goods. There are surtaxes amounting to 25 per cent of the duty on dutiable articles.		
<b>ST. VINCENT</b>		
Printed books, bound or unbound, pamphlets, trade catalogues, and advertising matter of no commercial value.....	Free.	Free.
Accessories for printing machines.....	5%	Free.
Based on the invoice value of the goods. There is a surtax of 12½ per cent of the duties on dutiable articles.		
<b>TRINIDAD AND TOBAGO</b>		
Printed books, bound or unbound, pamphlets, trade catalogues, almanacs, photographs (unframed), and advertising matter of no commercial value.....	Free.	Free.
Accessories for printing machines.....	10%	Free.
Based on the invoice value of the goods. There is a surtax of 10 per cent of the duty on dutiable articles.		
<b>BRITISH VIRGIN ISLANDS</b>		
Books, pamphlets, and printed matter, trade catalogues and almanacs.....	Free.	Free.
Printing accessories of all kinds.....	12%	8%
Based on market value of goods at time of exportation. There is a surtax of 2 per cent of the duty on all dutiable articles.		

*Prepayment of duty.*—Inasmuch as advertising matter and samples of no commercial value are not dutiable in the British West Indies, the question of prepayment of duty does not arise in shipping them to these areas. Dutiable samples, however, should be placed in the customer's hands without cost to him. While there is no way of prepaying the duties at the American end, packages can be sent to a

distributing agent in the West Indies instructed to deliver them to the ultimate consignee free of charge, or the services of an American freight-forwarding company can be engaged, which will clear the goods through the customs and bill the shipper for all expense incurred. It also is possible to mail to the consignee direct a postal money order covering the estimated amount of the duty and other charges involved, except to the Bahamas, where this service has temporarily been suspended.

*Method of shipment.*—Samples and advertising matter may go forward by the means of transportation most convenient to the consignor, the customs treatment of such packages not being affected by the method of shipment. For small quantities, however, it is always well to make use of the sample post for duty-free samples and to send advertising matter by mail as “prints,” since there is no customs formality involved in receiving samples and advertising material thus sent.

No penalty attaches when samples and advertising matter are inclosed in the same parcel or in a package with other goods.

“Combination packages” (see p. 7) are accepted for dispatch in the ordinary mail to Jamaica (including Turks, Caicos, and Cayman Islands), but not to the other British West Indies.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure upon shipment by parcel post to the British West Indies. In general, parcels may weigh 22 pounds, but to Jamaica and the Cayman Islands the weight limit is 11 pounds. Parcels may be registered except to Barbados and the Leeward Islands but insured only to the Leeward group. Transit fees are not collected.

There is no postal C. O. D. service to the British West Indies.

“Small-packet” mail (see p. 7) is accepted, providing there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to any of these islands the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to the British West Indies, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force in the British West Indies for marking goods with country of origin. Labeling requirements for certain foodstuffs may be ascertained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

*Documentation.*—Documents on goods going to the British West Indies do not require consular visa. Shipments should be invoiced according to the abbreviated form of standard invoice as given in

this bulletin under British Guiana (see p. 127), except to the Bahamas and Barbados, which require no special documents. The shipping papers should go forward separately from the goods.

Group shipments via parcel post are permitted entry into all of the British West Indies except Jamaica, the Cayman Islands, and the Leeward group. Under the group-shipment arrangement, each parcel of the group must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to the British West Indies; in the case of group shipments, the declaration should be fastened to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the British West Indies by freight or express.

## CUBA

(Including Isle of Pines)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—While there is no general provision in Cuba for duty-free admission of samples of no commercial value, the rule being that samples of dutiable merchandise are subject to the duties regularly applying to commercial shipments of these goods, the following special provisions are made in the Cuban customs tariff for the free admission of certain samples: "Samples of felt, wall paper, and fabrics, under the following conditions: That they do not exceed 40 centimeters (15.748 inches) in length, measured on the warp or length of the piece, even when such samples take up the entire width of the piece. The width shall, for fabrics, be determined by the selvage, and for felts and wall papers by the narrow border which has not passed through the press. Samples not having these indications shall be admitted free of duty only when they do not exceed 40 centimeters in any dimension. In order to avoid abuse, the samples declared for free entry must have cuts 20 centimeters (7.874 inches) apart; this requirement may be fulfilled at the time of entry, in order that they may be admitted free of duty. For the same reason, samples of hosiery must be rendered unfit for use by cuts 20 centimeters apart. Samples of trimmings in small pieces of no commercial value or possible use other than as samples may be admitted free."

These samples must definitely be of no commercial value. They may have no manuscript inscription other than the name and address of the sender, the address of the receiver, trade-mark, number of the order, prices, and indications regarding the weight, measure, and dimensions, quantity for disposal, and such others as are necessary to identify the origin and nature of the merchandise to which

the samples refer. They must be sent in unsealed packages for ready examination.

Samples of medicinal specialties forwarded by parcel post, even when sent to laboratories in Cuba, are subject to the regular duties on such products.

Although item 157-G of the Cuban customs tariff admits without payment of duty advertising matter of no commercial value, imported as advertisements and intended for free distribution, it is very difficult to determine just how much of such printed matter will be regarded as having "no commercial value" by the Cuban customs. If sent in small quantities by mail as "prints" no duty is charged. If making up an entire shipment, or if packed separately from the goods to which it refers, even if forming part of a shipment of merchandise, advertising matter appears to be dutiable. If it is distributed among the packages of merchandise, only a small amount being placed in each, it usually is admitted duty free. A customs circular of 1929 states that what constitutes "small quantities" can not be determined in advance, because the quantity must be considered in relation to the merchandise with which the advertising matter is imported. Showing on the invoice and bill of lading the class, the quantity, and other details of the advertising material concerned will therefore be necessary to assist the customs authorities to determine what treatment should be accorded.

Duty on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., imported into Cuba is assessed according to the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>	
		General	To the United States
157	Printed matter:		
	<p style="text-align: center;">ADVERTISING MATTER</p> <p>A. Books, except textbooks, whether bound or not, including their covers if of cardboard or cardboard and cloth; and printed music...  <small>Note.</small>—The bindings or covers, with the exception of those of cardboard or cardboard and cloth, shall be assessed according to the section covering material of which they are made, plus a surcharge of 30 per cent of the total liquidated duty.</p> <p>C. Tear-off calendars in pads</p> <p>G. Manufacturers' catalogues, booklets, calendars, posters, bills, and lithographs, advertising merchandise only, without commercial value and for the purpose of free distribution, it being understood that this section applies only to those articles of no commercial value; advertisements of the cheapest form and which are presented in small quantities and not those that come as a regular importation of merchandise nor as part or the whole of an invoiced and manifested consignment, for in such cases they shall be assessed under their corresponding sections.</p>	<p>Per 100 kilos \$1.00</p> <p>1.60</p> <p>Free.</p>	<p>Per 100 kilos \$0.80</p> <p>1.28</p> <p>Free.</p>
159	Engravings, photographs, lithographs, chromolithographs, oleographs, and any other kind of reproduction not specifically mentioned:		
	A. Of from one to three press runs, including articles printed with bronze powders (bronze printing being counted as three press runs and dry embossing as one), excluding printing done wholly on sheet metal...	Per kilo .30	Per kilo .21
	C. Of four to seven press runs (counting bronze printing as three and dry embossing as one), excluding printing done wholly or in part on sheet metal...	.50	.35
	E. Of eight to ten press runs (counting bronze printing as three and dry embossing as one), excluding printing done wholly or in part on sheet metal...	1.00	.70
	G. Of more than ten press runs (counting bronze printing as three and dry embossing as one), including all articles printed in whole or in part on sheet metal, or on cigar bands, whatever the number of press runs.	1.50	1.05
	Tare: In boxes, 10 per cent; in other packings, 3 per cent.		

<sup>1</sup> Does not include the surtax of 3 per cent of the duty, which is collected on all of these items except 157-G.

Tariff item	Article	Rate of duty	
		General	To the United States
	<b>ELECTROTYPES, ETC.</b>		
74	Zinc, lead, and other metals not specifically listed, and their alloys: G. Clichés or plates engraved or photographed.....	Per 100 sq. centimeters or fraction \$1.00	Per 100 sq. centimeters or fraction \$0.80
69	Copper and its alloys, in articles not otherwise specified: A. Polished, varnished, or nickeled..... Tare: In boxes or barrels, 13 per cent; in large baskets, 7 per cent; other packing, 5 per cent.	Per kilo .50	Per kilo .40

*Prepayment of duty.*—Samples and advertising matter to Cuba should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Cuba, but duty-paid delivery can be effected by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Cuban customer, the American exporter assuming in either case responsibility for all expense incurred; or the exporter may himself mail to the Cuban customer direct a postal money order covering the estimated amount of the duty and other charges.

*Method of shipment.*—Samples to which Cuba accords duty-free admission may go forward by sample post in packages up to 18 ounces in weight; or, if exceeding 18 ounces, they may be sent by parcel post. Advertising matter, to be admitted free of duty, should be sent by mail in small quantities as “prints” or should be distributed in small quantities through the packages of merchandise to which it refers if forming part of a mixed shipment. If there is no objection to the payment of duties, which really are not very high, the packages may be sent by parcel post, freight, or express, if provision is made for payment of duties at destination or if the advertising material has been ordered by the customer in Cuba.

Mixed packing is not penalized by higher duties in Cuba. In fact, as already noted, it may be a decided advantage to place small quantities of advertising matter in with the merchandise it advertises.

“Combination packages” are not accepted by United States post offices for mailing to Cuba.

#### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post service with Cuba was reestablished September 1, 1930. No unnecessary delays, tedious formalities in clearance, additional special fees, or undue losses have been reported, which indicates that the service is working quite satisfactorily. Parcels may weigh up to 22 pounds and may be registered but not insured. No transit fees are collected.

There is no postal C. O. D. service.

As information has now been received that Cuba will not admit "small packets," such mail (see p. 7) will no longer be accepted by United States post offices for transmission to that republic.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Cuba. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Cuban customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—It is not necessary to mark goods going to Cuba to indicate country of origin, but false indication of origin is prohibited. Information regarding special regulations for labeling and marking samples of pharmaceutical preparations and canned food-stuffs will be furnished by the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon request.

Packages should be marked to show gross weight in kilos.

*Documentation.*—The documents required by Cuba for freight shipments are the bill of lading, the commercial invoice, and the consular invoice in Spanish with certificate of origin attached. Invoice forms are obtainable from Cuban consulates and must be purchased from a consulate. Shippers to Cuba or their duly authorized agents must be registered in the exporters' register of the Cuban consulate of their district. When an agent makes the shipment or signs the necessary documents, he must present a power of attorney, duly attested either by a notary public or by a chamber of commerce, showing the autographed signature of the agent, the legal existence of the person or firm authorizing the power of attorney, and expressly delegating this authority to the agent, who assumes the responsibility resulting from failure to comply with the regulations. Persons or firms making their own shipments must present at the time of registration an affidavit, likewise attested by a notary public or a chamber of commerce, establishing their legal existence and containing their autographed signature. Unless individuals or firms or their respective agents are duly registered in the Cuban consulate of their district, invoices covering shipments to Cuba will not be certified by the consul.

On the back of consular invoices, the following declaration is required to be written, printed, or stamped:

I, the undersigned, shipper of the goods mentioned and described on the face of this consular invoice, which is comprised of — sheet-, by these present do declare that the gross sum of ———, given in said invoice as its total amount, includes not only the actual market value or wholesale price of such goods, or the price at which they are freely offered for sale to all purchasers in the principal markets of this country, in the usual wholesale quantities and in the ordinary course of trade, at the time of exportation to Cuba, but also the amount of any freight paid on such goods and all other charges,



costs, and expenses incident to placing them in condition, packed ready for shipment on board the vessel in which the exportation shall be made directly into Cuba, less the official fee paid for the consular certification of the invoice and bill of lading, the direct maritime freight and the insurance; that the currency in which said invoice is made out is the same actually paid or to be paid for said goods; that the packages included in this shipment have not been bought or ordered by any person other than the consignee, nor contain any article, the importation of which into Cuba is prohibited, nor other goods than the ones specified in said invoice; and that the goods mentioned and described on the same are the product of the soil or industry of \_\_\_\_\_.

-----  
 (Name of the firm)  
 (By) -----  
 (Signature)

Goods not produced in, but shipped from, the United States should be covered by a separate consular invoice, only goods that are the product of the soil or the industry of the United States being entitled to the reduced duties under the reciprocity treaty between Cuba and the United States. Puerto Rico is included in the reciprocity treaty.

Shippers to Cuba are urged to use extreme care in making declarations as to the origin of their goods. When any part of a shipment consists of goods of foreign origin not entitled to reciprocity treatment, or when any misstatement with regard to the origin of the goods is made, the entire shipment is liable to confiscation for false declaration.

Six copies of the consular invoice, one original and five exact copies, written legibly and in indelible ink either by hand or by typewriter or other mechanical device, on strong, durable paper, are required. The form must comply with specified models, separate forms being required for fabrics (23 centimeters long by 35 centimeters wide), for liquids other than medicinals and paints (23 centimeters long by 35 centimeters wide), and for other merchandise (35 centimeters long by 23 centimeters wide). The short form of invoice used for general merchandise may be used for invoicing medicinals and paints, provided an additional column for the legal weight is ruled in after the column headed "gross and net weight," the width of the invoice form remaining the same. The text of the invoice must be written in Spanish, with an interlineation in the language of the country of shipment if desired. The name, address, and other data relating to the shipper may be given in the language of the shipper's country. The original and copies of the invoice as well as the declaration on the back must be signed by hand in indelible ink by the person authorized to do so.

Consular-invoice forms meeting official specifications are absolutely required. The parallel columns in their order should be headed as follows:

Model No. 1, for fabrics: (1) Marcas y Numeros (marks and numbers), (2) Bultos (kind of package), (3) Peso Bruto (gross weight), (4) Descripcion (description), (5) Piezas (pieces), (6) Referencias (references), (7) Anchura en Centimetros (width in centimeters), (8) Kilos en 6 m/m Cuadrados (number of threads

in 6 square millimeters), (9) Peso de los 100 Metros Cuadrados en Kilos (weight of 100 square meters in kilos), (10) Peso con Papeles o Cartones (weight with wrapping or carton in kilos), (11) Peso Neto (net weight), (12) Metros o Yardas (meters or yards), (13) Precio (price), (14) Importe (total amount), and (15) Observaciones (remarks).

Model No. 2, for liquids and mineral waters: (1) Marca y número (mark and number), (2) clase de bultos (kind of package), (3) peso bruto de unidad (gross weight per unit), (4) peso bruto total (total gross weight), (5) peso neto total (total net weight), (6) peso del envase (weight of container), (7) clase de mercancía (kind of merchandise), (8) litraje por unidad (liters per unit), (9) cantidad de unidades (number of units), (10) litraje total (total liters), (11) peso de los envases interiores (weight of inside containers in kilos), (12) peso de envase exterior y empaque (weight of outside container and packing), (13) valor de unidad (value per unit), (14) valor total (total value).

Model No. 3, for other kinds of merchandise: (1) Número de bultos (number of packages), (2) clase de los bultos (kinds of packages), (3) senas o marcas (marks), (4) peso bruto en kilogramos (gross weight in kilos), (5) peso neto en kilogramos (net weight in kilos), (6) descripción de la mercancía (description of the merchandise), (7) precio (value of the unit), and (8) importe (total).

On the face of the consular invoice, after the "Importe total de la factura," the following declaration in Spanish should be typed or stamped: "El remitente de estas mercancías es también el ----- de las mismas." The blank should be filled in to indicate the shipper's status, as "productor" (producer), "fabricante" (manufacturer), "vendedor" (seller), "dueño" (owner), "comisionista" (commission agent), "agente embarcador por cuenta propia" (exporter), or "agente embarcador por cuenta ajena" (forwarding agent).

Only one shipper and one consignee may be named in an invoice. In no case may the name of the consignee, his address, and the port of destination of the merchandise be omitted. Only one mark may appear on the consular invoice covering shipments. If merchandise comes from a place different from the port of shipment and the name of the vessel upon which shipment to Cuba will be made is not known, this may be omitted, but the name of the port from which the vessels sail must never be omitted.

In the column "Clase de bultos" (kind of packages) it will be necessary to indicate whether they are boxes, barrels, bales, sacks, parcels, tanks, demijohns, or other containers.

The kind and the quality of the merchandise that is included in each package must be given in the column "Contenido de los bultos" (contents of the packages), stating exactly the component materials, and if possible the material which principally determines its value, as well as other characteristics that will facilitate identification.

When invoicing fabrics the textile fiber (cotton, wool, silk, etc.), the kind of fabric (white, medium bleached, stamped, etc.), the number of threads in 6 square millimeters, the length and width of the

piece in meters and centimeters, and the weight per 100 square meters must be given.

Invoices covering livestock should be accompanied by a certificate of origin, stating the circumstances and proof of the condition of these specimens, if imported for breeding purposes. The height of stud horses and breeding mares should be given, measuring from the lowest part of the left fetlock to the highest point of the wither. Importation of such livestock for breeding purposes must be previously authorized by the Department of Agriculture, Commerce, and Labor of Cuba.

When invoicing automobiles, the name of the maker, model, year, type of body, number of passengers (capacity, if truck), distance between the axles, number of cylinders, horsepower, and other necessary details must be given.

Invoices covering crude petroleum or its liquid derivatives should state the percentage of gasoline and must be accompanied by an affidavit, written in Spanish and acknowledged before a notary, which should be legalized by the Cuban consul at the time of certifying the consular and commercial invoices. Invoices covering potatoes for seed purposes must be accompanied by a certificate issued by the grower or seller or by an agricultural authority of the country of origin stating the place in which they were grown and the name of the seller, the variety or kind, the price at which they were bought, that they are proper for seed, and that they are in good sanitary condition. This certificate also must be legalized by the Cuban consul.

Invoices relating to shipments of writing paper (Cuban customs tariff item 162-H) must be accompanied by a sworn declaration of the manufacturer or shipper, stating whether or not the paper contains linen.

Vague or generic words must never be used to designate merchandise, the names designated in the Cuban tariff being preferable, though not required.

Loose parts and accessories of machinery, instruments, and apparatus, not specifically mentioned, which are classified under a particular item of the tariff, may be designated by the terms of the appropriate tariff item in describing the contents of a package in the consular invoice.

Weights and measures of merchandise covered by an invoice should be given in units of the metric system. In shipping liquids, the number of bottles contained in each case or barrel should be specified as well as the quantity that each bottle contains, whether liters, half-liters, or other metric units. If shipment is made in tanks, demijohns, or other large containers, the number of liters contained in each, as well as the total, should be given in liters.

Merchandise should be invoiced in the currency of the country from which it is exported, except when payment is to be made in different currency.

In the column marked "Precio" (price) the price per unit in accordance with the sale of the goods—per kilo, per dozen, per gross, per meter, etc—should be shown. Under "Importe" (total) the total value of each item should be given, that is, the product of the

unit number and the price per unit. In this column the amount of all expenses incurred up to the time the goods are packed and ready for shipment to Cuba should be stated, including river, land, and coastwise freight, drayage and cartage, the cost of packing (labor), transit fees, customs and statistical licenses, policies, and stamps, wharfage, the value of the package, case, bale, etc.; and commissions paid for preparing the shipment. If the sale was made f. o. b., this fact must be explained in the invoice, and a detailed statement of the dutiable expenses need not be made. The amount of insurance, ocean freight, and consular fees should not be included in the consular invoice. For shipments made c. i. f., c. & f., or f. d. Habana, however, the amount of the consular fee covering the certification of the invoice and bill of lading and the amount of the insurance and ocean freight must be stated in detail so that the sum of these expenses can be deducted from the total amount stated therein. These annotations must be made on the same typewriter on which all of the invoice was written or in long hand by the person who signed the invoice. The value to be stated in the consular invoice is the actual market value or wholesale price of such goods, or the price at which they are freely offered for sale to all purchasers in the principal markets of the country in the usual wholesale quantities and in the ordinary course of trade at the time of exportation to Cuba. If the merchandise was obtained at a price less than that of the current market value, the current wholesale market value at the time of the exportation must be stated on the consular invoice, and the true value of the transaction should be stated on the commercial invoice. The value stated in the consular invoice should always be equal to, or greater (but never less) than, the price stated in the corresponding commercial invoice.

Invoices must be presented to the Cuban consulate for certification prior to the arrival of the vessel transporting the merchandise in the first Cuban port.

Shippers residing in a city in which no Cuban consulate is located may send their invoices by mail to the Cuban consulate located in that district. Invoices must be accompanied by a certified check for the amount of the consular fee and a stamped and addressed return envelope. No honorary consular agency may certify documents if it is situated at a greater distance than a Cuban consulate of career. When Cuban consulates are located at distances so great that the sending of invoices to them will cause excessive loss of time or prejudice to the Cuban importer, or a shipper does not wish to make use of an honorary consular agency established in the place of his residence, the documents, drawn in the proper form, including the declaration on the back, should be sent, the original to the consignee of the goods and three extra copies to the administrator of customs at the Cuban port of destination. These copies should be sent by registered mail, a receipt being taken, which should be attached to the original of the invoices to be presented by the consignee to the proper customhouse as proof of the fulfillment of the requirements. For goods shipped from a country and a port in which no Cuban consulate is located, no certification will be required and no consular fee will be collected. When the consular invoice is

sent direct from other places without certification by the Cuban consulate in the country of origin, the consignee is obliged to pay, at the customhouse of the port of destination of the merchandise, the consular fee required for certifying the invoices and visaing the bill of lading.

Two copies of the commercial invoice covering a shipment of goods to Cuba should be presented to the Cuban consulate along with the consular invoice. No charge is made for the legalization of commercial invoices. The commercial invoice should bear the same order number as the consular invoice to which it corresponds. The commercial invoice should contain at least the following details: Name and residence of the seller; date; name and residence of the buyer or of the consignee; numbers and kinds of packages; marks; serial numbers and contents; gross and net weight; itemized value and the total amount of the invoice.

In describing each article or group of articles on a commercial invoice, their kind, quality, and component material should be expressed and, if possible, the material that principally determines the value of the article, as well as other characteristics that may facilitate identification. When merchandise is subject to ad valorem duty, the trade-mark and the name, address, and domicile of the manufacturer should be stated. The conditions of sale and the discount that affect the partial or total value of the merchandise should be stated in the text of the invoice. Products of the soil or the industry of only one country and only one seller and consignee should be included in one commercial invoice.

The seller will make and sign the following declaration on the back of the commercial invoice and the copies:

I, the undersigned, seller of the goods mentioned and described on the face of this commercial invoice, by these presents do declare that all the details given in said invoice are correct and true; that the sale of such goods has been made at the itemized and total values given thereon; that the said values have not been altered directly or by way of any presumptive discount or allowance; that by reason of this sale, no other or different commercial invoice, or an account thereof, nor a receipt or any other document, except the commercial invoice relating thereto, has been or will be furnished to anyone, giving a total amount greater than the one stated in this commercial invoice, and that the said goods are the product of the soil or the industry of \_\_\_\_\_

The commercial invoice may be written either in Spanish or in English.

Individuals who make shipments to themselves or to other private individuals in Cuba, without commercial gain, may substitute for the commercial invoice five copies of a statement in which the merchandise is described and the true value and all other facts pertaining to the case are given. This statement must be visaed by the consul. Proof of the exactness and the truth of the data contained in the statement and in the consular invoice that accompanies it will be required, especially of the particular conditions set forth and the establishment of the identity of the signer of the document and the person who is designated as consignee. It will be necessary to show that the shipment is not an ordinary commercial transaction and that it is impossible to obtain the commercial invoice in the prescribed form.

Two copies (one original and one exact duplicate) of the bill of lading relating to a shipment should be presented to the Cuban consulate for visa. The bill of lading should contain the following data: Name and nationality of the vessel; name of the captain and of the owner of the vessel; port of shipment and port of destination; name of the shipper; name of the consignee, if the bill of lading is nominative; quantity, quality, and contents of the parcels, cases, etc.; marks, numbers, and weights or volume; signature of the captain or of his duly authorized deputy; signature of the shipper; freight (the amounts of the inland freight charges and the ocean freight should be listed separately) and primage; cost of the insurance; and place and date.

Bills of lading will not be required on merchandise under \$5 in value. Merchandise to only one consignee may be included in one set of bills of lading. To facilitate shipping small packages, express companies are now authorized to ship several separately invoiced packages on one set of bills of lading, for which a single charge of \$1 for consular certification is made.

The bill of lading should be submitted with the invoice. Where the invoices have been previously certified, this fact must be explained to the consular official receiving the bill of lading. The following should be written on one copy of the bill: "This bill of lading is nonnegotiable and will be used only in the customhouse of the port of destination as proof of the payment of the required consular fees."

If an error or omission in a shipping document is discovered after the document has been certified, a letter indicating the error should be presented to the appropriate Cuban consul. Five copies are required if in correction of a consular invoice, and four copies for a commercial invoice. A note is stamped by the consul on each copy of the letter of correction, giving the date of certification of the invoice in question, its serial number, the entry number, the place and date of certification of the letter of correction, and the signature of the consular official. When the document to be corrected is a consular invoice, and the value of the shipment is increased by reason of the correction, the corresponding additional consular fees will be collected, and indicated on the letter of correction with pertinent explanations. There is, however, no fee for visa of a letter of correction. Letters of correction will not be certified after the vessel carrying the goods has arrived at the first port of entry in Cuba.

Parcel-post packages must be accompanied by a complete set of consular invoices on the prescribed forms, which require consular certification, and a customs declaration, securely attached to the parcel, the latter made out on a special form obtainable at post offices, giving a general description of the parcel and an accurate statement of its contents and value.

The fees for the consular visa of the various documents are:

Consular invoices (f. o. b. value, port of export), 5 per cent ad valorem.	
Duplicate set of invoices in the event of loss of original, etc...	\$0.50
Bill of lading, for each invoice covered by the document...	1.00
Letter of correction, no fee.	

There is a stamp tax on consular invoices covering shipments to Cuba, varying in amount with the value of the goods: For goods valued—

	Tax
Not over \$100.....	\$0.10
Over \$100 and up to \$500.....	.20
Over \$500 and up to \$3,000.....	.50
Over \$3,000 and up to \$6,000.....	1.00
Over \$6,000 and up to \$10,000.....	3.00
Over 10,000 and up to \$20,000.....	5.00
Over \$20,000 and up to \$50,000.....	10.00
Over \$50,000.....	15.00

These revenue stamps are affixed at time of clearance of the goods in port of entry.

Bills of lading corresponding to invoices covering goods valued at less than \$5, if issued, are not required to be visaed.

It is the general practice of Cuban consulates in the United States to return documents presented for visa on the following day. When immediate visa and return are desired, double the usual fees are charged.

As already said, one copy of the customs declaration (Form 2966) is required on each parcel-post package to Cuba. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Cuba by freight or express.

## DOMINICAN REPUBLIC

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Unsalable samples or those having no commercial value are accorded duty-free admission into the Dominican Republic. Samples which have commercial value or are salable are subject to the duties ordinarily applying to commercial shipments of these commodities.

Advertising matter intended for free distribution, electrotypes, stereotypes, matrices, clichés, etc., are not subject to duty upon importation into the Dominican Republic. Their customs classification is as follows:

Tariff item	Article	Rate of duty
<b>ADVERTISING MATTER</b>		
643	Lithographs, chromos, posters, calendars and folders, show bills for advertising, of no commercial value, destined for free public distribution, including blotting paper or paper or cardboard fans, printed with advertisements.....	Free.
ex678	Printed books and pamphlets.....	Free.
<b>ELECTROTYPES, ETC.</b>		
ex856	Printing presses, type and rules, rollers, galleys, composing sticks, and similar accessories for printing.....	Free.

*Prepayment of duty.*—Since most samples and all advertising matter are free of duty, the problem of prepaying duties is not encountered in shipping them to the Dominican Republic. If, however, unmutilated dutiable samples are forwarded, they should always be delivered to the prospective customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. This may best be accomplished by consignment in bulk to a local agent in the Republic for distribution, or through the services of an American freight forwarder operating there, who will undertake the delivery of the advertising material without cost to the Dominican customer—the American exporter assuming, in either case, responsibility for all expense incurred. There is no provision for international postal money-order service with the Dominican Republic.

*Method of shipment.*—Samples in small quantities should go forward, if possible, by sample post in packages weighing up to 18 ounces. Parcels exceeding this weight should be broken up into several packages to conform to this limit if the contents are capable of division.

Advertising matter in small quantities preferably should be sent by ordinary mail as “prints.” If in larger quantities, shipment may be made by parcel post, freight, or express.

When samples and advertising matter are inclosed in parcels with other goods the customs treatment of none of the commodities is affected.

“Combination packages” (see p. 7) are accepted for dispatch in the ordinary and registered mails to the Dominican Republic.

#### USE OF THE MAILS IN FOREIGN TRADE

Shipments by parcel post are at no disadvantage, compared with freight or express carriage, as regards delay in notification or delivery, tedious customs procedure, or unusual losses. The consular fees levied on freight and express shipments are not collected on packages forwarded by sample post, regular mail, or parcel post.

Parcels may weigh up to 33 pounds and may be registered but not insured. No transit fees are collected, but there is a surcharge of 5 cents on each parcel-post package sent to the Dominican Republic.

There is no postal C. O. D. service.

Information having now been received that the Dominican Republic will admit “small packets,” such mail (see p. 7) will be accepted by United States post offices for transmission, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to the Dominican Republic. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are not permitted in letter mail.



## MARKING AND DOCUMENTATION

*Marking.*—No requirements are in force in the Dominican Republic for marking imported goods to indicate country of origin. There are prescribed regulations for labeling prepared medicines and certain foodstuffs, which are obtainable upon request to the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

Weight need not be shown on packages.

*Documentation.*—The essential documents for freight shipments to the Dominican Republic are the certified consular invoice and the bill of lading. These documents should go forward by the vessel that carries the goods because shipments can not be cleared at destination until the consular invoice has arrived.

Four copies of the bill of lading should be presented to the consul for visa the day before the vessel carrying the goods sails. One copy is returned to the shipper. The bill of lading should show the marks, numbers, contents, and gross weight of the merchandise, the name of the shipper, consignee, port of shipment, port of destination, and vessel.

Invoices should be prepared in quadruplicate on blanks obtainable from Dominican consulates, and should be in Spanish, though the use of English or some other language may be permitted by the consul. The following information should be given in the invoice: Names of the shipper, consignee, and captain of the vessel; name and nationality of the vessel; port of shipment and of destination; the marks, numbers, gross and net weight in metric units; contents; kind of merchandise; and its f. o. b. value at the port of shipment.

The description of the merchandise must be given in the terms used in the Dominican tariff. Weights and measures must be in metric units. A separate invoice is required for each consignee, but the invoice may include different marks.

Invoices may be certified by the consul at the port of exportation or the consul at the point of origin of the goods. In the absence of a Dominican consul, invoices may be certified by a consul of a friendly nation, or, failing that, the invoices may be signed by two persons of good standing in the community, whose signatures must be certified by a notary public.

Correction of errors in shipping documents by the importer is permitted. The customs must be notified of the error in writing at the time of filing the invoice.

No consular documents or commercial invoices are required on parcel-post shipments.

Consular fees for certification of invoices (when necessary) and bills of lading are payable at the port of entry at the following rates:

Invoices, per set of four:	
\$50 or less in value.....	\$1.00
\$51 to \$200 in value.....	2.00
Over \$200 in value, for each additional \$100.....	.25
Bill of lading.....	2.00

On goods transshipped the charges for certifying consular invoices at the point of transshipment are one-half the above charges.

An additional charge of one-half the regular fees is exacted for visa of extra sets or parts of sets of invoice or bills of lading.

Forms may be obtained in the United States from Dominican consuls or from public stationers specializing in export papers.

Documents should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is necessary on parcel-post shipments to the Dominican Republic. This declaration may cover a group of packages mailed simultaneously by one exporter to one addressee and should be fastened to one of the packages of the group. Each parcel of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Dominican Republic by freight or express.

## FRENCH WEST INDIES

### GUADELOUPE

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into the French colony of Guadeloupe free of duty, while those having a sales price are treated as ordinary commercial shipments of the same commodities. Samples of fabrics are accorded free admission if of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants" or are complete articles such as handkerchiefs, shawls, and cravats, they should be so cut or slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

No article of commercial value should be inclosed in a parcel of samples sent by sample post. Samples of commercial value may go forward by parcel post and are then subject to the same customs treatment as when shipped by freight or express.

Advertising matter is subject to duty when imported into Guadeloupe. It is understood that in practice, however, single trade catalogues sent through the regular mails as "printed matter" are not held by the customs authorities for duty.

The duties assessed in Guadeloupe on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty		
		General, francs <sup>1</sup>	Minimum, francs <sup>1</sup>	To the United States, francs <sup>1</sup>
<b>ADVERTISING MATTER</b>				
469	Engravings, facsimiles of engravings, photo-engravings, photocollographs and the like, prints, lithographs, chromos, labels, and designs of all kinds, including calendars and commercial advertisements, whether bound or not, and interiors of albums for photographs and collections: Not glazed— Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... Glazed and the like, including vitrophaned— Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams.....	<i>Per net kilo</i> 11.20 8.80 8.00  26.00 21.20 12.00  13.45 11.05 10.25  28.25 23.45 14.25	<i>Per net kilo</i> 2.80 2.20 2.00  6.50 5.30 3.00  3.50 2.95 2.75  7.25 6.05 3.75	<i>Per net kilo</i> 4.20 3.60 2.00  10.50 6.30 3.15  5.40 3.80 3.95  11.25 9.50 4.35
<b>ELECTROTYPE, ETC.</b>				
539	Stereotype plates and quoins for printing on paper, other than wall paper, even if with designs obtained by photo-mechanical processes.....	<i>Ad valorem</i> <sup>2</sup> 40%	<i>Ad valorem</i> <sup>2</sup> 10%	<i>Ad valorem</i> <sup>2</sup> 10%
540	Other.....	Free.	Free.	Free.

<sup>1</sup> Duties are paid in French paper francs at current exchange.

<sup>2</sup> Ad valorem duties are calculated on the c. i. f. value.

In Guadeloupe an octroi de mer (consumption) tax amounting to 10 per cent ad valorem is collected on lithographs, engravings, calendars, and similar printed matter, besides which there is a general import tax of 4 per cent ad valorem applying on all imports. Samples of no commercial value and advertising matter are exempt from the statistical tax levied on many classes of goods.

*Prepayment of duty.*—In the French West Indies, as elsewhere, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Guadeloupe, but duty-paid delivery can be accomplished through consignment in bulk to a local agent there for distribution, or by arrangement with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. There is no provision for international postal money-order service to Guadeloupe.

*Method of shipment.*—Small quantities of samples and advertising matter should be sent by sample post or as “prints,” respectively, in order to obviate the necessity for customs clearance and to insure

duty-free delivery of small packages of no commercial value. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his customer, the customs treatment of shipments not being affected by the method of transportation.

There is nothing to prevent the inclosure of samples and advertising matter in commercial shipments of other goods, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to this island.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure impede the use of the parcel post to Guadeloupe. The weight limit is 11 pounds. Parcels can be neither registered nor insured. No transit fees are charged.

There is no postal C. O. D. service to the colony.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Guadeloupe, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No general requirements are in force in Guadeloupe for marking imported goods to indicate the country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States, or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in Guadeloupe, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other

inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—There is no difference in the documents required on shipments to Guadeloupe whether by parcel post, express, or freight. Goods subject to ad valorem duties require a certified invoice; while all goods benefiting by rates of duty lower than the general rates—which category includes most articles from the United States—should be accompanied by a certificate of origin to avoid assessment of the higher rates of duty. In case both documents are necessary a combined document is used, with a single fee for certification.

The fee for certification of invoices and certificates of origin is \$1 for each. For the combined document one fee of \$1 is charged. Forms are obtainable in the United States from French consuls.

Documents should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Guadeloupe. This declaration may cover a group of packages mailed simultaneously by one exporter to one addressee and should be fastened to one of the packages of the group. Each parcel of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The contents of each package must be noted opposite its number. The number of packages must always be shown on the declaration.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Guadeloupe by freight or express.

## MARTINIQUE

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into the French colony of Martinique free of duty, while those considered as having a sales price are treated as ordinary commercial shipments of the same commodities. Samples of fabrics are accorded free admission if of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants" or are complete articles such as handkerchiefs, shawls, and cravats, they should be so cut or slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

No article of commercial value should be inclosed in a parcel of samples sent by sample post. Samples of commercial value may

go forward by parcel post and are then subject to the same customs treatment as when shipped by freight or express.

Advertising matter is subject to duty when imported into Martinique. It is understood that in practice, however, single trade catalogues sent through the regular mails as "printed matter" are not held by the customs authorities for duty.

The duties assessed in Martinique on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty		
		General, francs <sup>1</sup>	Minimum, francs <sup>1</sup>	To the United States, francs <sup>1</sup>
<b>ADVERTISING MATTER</b>				
460	Engravings, facsimiles of engravings, photo-engravings, photocollographs and the like, prints, lithographs, chromos, labels and designs of all kinds, including calendars and commercial advertisements, whether bound or not, and interiors of albums for photographs and collections: Not glazed— Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... Glazed and the like, including vitrophaned— Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams.....	<i>Per net kilo</i> 11.20 8.80 8.00  26.00 21.20 12.00  13.45 11.05 10.25  28.25 23.45 14.25	<i>Per net kilo</i> 2.80 2.20 2.00  6.50 5.30 3.00  3.50 2.95 2.75  7.25 6.05 3.75	<i>Per net kilo</i> 4.20 2.60 2.00  10.50 6.30 3.15  5.40 3.80 3.95  11.25 9.50 4.35
<b>ELECTROTYPES, ETC.</b>				
539	Stereotype plates and quoins for printing on paper, other than wall paper, even if with designs obtained by photo-mechanical processes	<i>Ad valorem</i> <sup>2</sup> 40%	<i>Ad valorem</i> <sup>2</sup> 10%	<i>Ad valorem</i> <sup>2</sup> 10%
540	Other.....	Free.	Free.	Free.

<sup>1</sup> Duties are paid in French paper francs at current exchange.

<sup>2</sup> Ad valorem duties are calculated on the c. i. f. value.

*Prepayment of duty.*—In Martinique, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States, but duty paid delivery can be accomplished through consignment in bulk to a local agent in Martinique or by arrangement with an American freight forwarder operating there. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. There is no provision for international postal money-order service to Martinique.

*Method of shipment.*—Small quantities of samples and advertising matter should be sent by sample post or as "prints," respectively, in order to obviate the necessity for customs clearance and to insure duty-free delivery of small packages of no commercial value. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his customer, the customs treatment of shipments not being affected by the method of transportation.

There is nothing to prevent the inclosure of samples and advertising matter in commercial shipments of other goods, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Martinique.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps are encountered in shipping by parcel post to Martinique. The weight limit is 11 pounds. Parcels can be neither registered nor insured. Transit fees are not charged on such packages.

There is no postal C. O. D. service to this colony.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities at destination. A customs declaration (Form 2966) or an invoice must be inclosed in the package. Before dutiable articles may be sent to this island it is necessary that the importer shall have previously obtained a permit from the chief of customs in Martinique.

#### MARKING AND DOCUMENTATION

*Marking.*—No general requirements are in force in Martinique for marking imported goods to indicate the country of origin, except when the French language or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States, or "Édité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in Martinique, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—There is no difference in the documents required on shipments to Martinique, whether by parcel post, express, or freight. Goods subject to ad valorem duties require a certified invoice; while all goods benefiting by rates of duty lower than the general rates—which category includes most articles from the United States—should be accompanied by a certificate of origin in order to avoid assessment of the higher rates of duty. In case both documents are necessary a combined document is used.

The fee for certification of invoices and certificates of origin is \$1 for each, while for the combined document one fee of \$1 is charged. Forms are obtainable in the United States from French consuls.

Documents should go forward separately from the goods.

Two copies of the customs declaration (Form 2966) must accompany each parcel-post package to Martinique. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Martinique by freight or express.

## HAITI

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples without commercial value, such as trimmings, laces, pieces of cloth, and all similar samples, are admitted into Haiti free of duty if they are verified by the customs officer as samples worthless for personal use or for sale, even if they have an invoiced value. All such articles must be indelibly marked, cut, or perforated if of substantial size. Samples of commercial value are subject to the ordinary duties regularly applying to commercial shipments of these articles.

Samples of commercial value temporarily imported by resident merchants for the purpose of placing orders must be marked for identification. These samples must be invoiced and manifested as are goods imported for sale. A duty of 20 per cent ad valorem will be collected, to be refunded if the samples are exported within six months.

While all advertising matter is regularly dutiable in Haiti, the rate of duty is quite low, and it is understood that single catalogues sent by the ordinary mails as "printed matter" will not be held for duty.



The duties assessed in Haiti on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty, gourdes <sup>1</sup>
<b>ADVERTISING MATTER</b>		
7035	Books and pamphlets not otherwise specified, unbound or bound in paper, cardboard, or in cotton or linen cloth.....	Per net kilo Free.
7036	Same, bound in leather, silk, or other fine coverings, including those with loose sheets, spring or other patent systems.....	0.50
	Or.....	Ad valorem <sup>2</sup> 30%
ex7057	Prints, chromos, lithographs, photographs, engravings, etchings, drawings, pictures, calendars, put up into albums or otherwise: In one color or printing.....	Per net kilo 1.50
	Or.....	Ad valorem <sup>2</sup> 20%
ex7058	In two or more colors or printings.....	Per net kilo 1.75
	Or.....	Ad valorem <sup>2</sup> 20%
7067	Blotting paper, cut or not, with or without printing.....	Per net kilo .50
7091	Commercial announcements printed on paper or on cardboard and including calendars and fans on which advertisements are printed and intended for gratuitous distribution to the public.....	.50
<b>ELECTROTYPES, ETC.</b>		
ex11008	Printing presses, type, rules, and other devices and accessories for printing, lithographing, and bookbinding, not otherwise specified.....	Free.

<sup>1</sup> Haitian gourde for customs purposes = \$0.20 United States currency.

<sup>2</sup> Ad valorem duties are calculated on the c. i. f. value in port of entry, including brokers' commissions and all other items which enter into the price charged Haitian importers for the commodity.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Haiti, but duty-paid delivery can be effected by consignment in bulk to a local agent there for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Haitian customer—the American exporter assuming in either case responsibility for all expense incurred. There is no provision for international postal money-order service to Haiti.

*Method of shipment.*—Samples of no commercial value weighing up to 18 ounces may go forward by sample post if marked “Echantillons sans valeur” (samples without value). Packages of greater size and those of commercial value should go forward by parcel post, since parcels sent by that means of transportation are free from the requirement for consular visa.

Single copies of small pamphlets, catalogues, etc., should be sent by the regular mails as “printed matter” in order to obtain the benefit of probable leniency in the matter of customs duties. Larger shipments should go by parcel post for the reason noted above.

The inclosure of samples or advertising matter in packages with other commodities will not affect the customs treatment of any of the articles.

“Combination packages” (see p. 7) are accepted for dispatch in the ordinary mail to Haiti.

#### USE OF THE MAILS IN FOREIGN TRADE

The parcel post is apparently a very satisfactory way to send small shipments of goods to Haiti. Packages may weigh up to 44 pounds and may be registered but not insured. No transit fees are collected.

There is no postal C. O. D. service to Haiti, nor has provision been made for sending the class of regular mail known as “small packets.”

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Haiti. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Haitian customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no requirements in Haiti that imported goods be marked to indicate country of origin. There also are no special labeling or marking regulations for food products and pharmaceutical preparations.

Parcels sent on consular invoices must be marked with consecutive numbers and show the net weight in kilos, the countermarks, and the name or initials of the consignee. The following interpretation of the provisions of articles 34 and 35 of the Haitian customs law in regard to the marks to be placed on packages is quoted for the guidance of shippers:

Each package of general or bulk cargo covered by a straight bill of lading should bear the name or initials of the consignee and may carry additional countermarks.

Each package of general or bulk cargo consigned “to order” or “to order, notify” should bear the name or initials of the person to be notified and may carry additional countermarks.

Each package of general or bulk cargo should bear the name of the port of destination.

Each package of general cargo covered by the same bill of lading should bear a separate serial number.

For bulk cargo such as lumber, iron bars, cement, flour, rice, gasoline, and kerosene (in cases or drums), a separate serial number on each container is not required. If a bill of lading covering bulk cargo carries only one item, such as 1,000 bags of cement, no number whatever need appear on the containers.

If there is a shipment of two or more items of bulk cargo under one and the same bill of lading, such as 2,000 bags of flour and 1,000 bags of rice, all of the packages comprising the first item on the bill of lading should bear a number (e. g., No. 1), while all the packages comprising the second item should bear a different number (e. g., No. 2).

*Documentation.*—The essential documents for freight or express shipments to Haiti are the consular invoices and the bill of lading,

both of which must be visaed. Invoice forms obtained from the Haitian consulates must be used. Certificates of origin are required on goods entitled by most-favored-nation treaty to the conventional rates granted by the treaty with France.

Eight copies of the bill of lading, one for each copy of the consular invoice, must be certified by the Haitian consul at port of shipment. He retains five nonnegotiable copies and returns three copies signed by the steamship company to the shipper. Lack of a bill of lading for goods in Haitian customhouses may result in forfeiture of the goods and their sale for the benefit of the State.

The bill of lading must show the marks and numbers of the packages, and these same indications must not be used on more than one package. The bill of lading must show also the name of the consignor; name and address of the consignee; name of the master of the carrying vessel and its tonnage; ports of shipment and destination; the nature and gross weight or volume of the merchandise; and the maritime freight, showing whether the freight has been paid on weight or volume. If merchandise is shipped c. i. f., this fact should also be noted on the bill of lading.

Eight copies of the consular invoice (five of which are retained by the Haitian consul), in French or English, should be presented for visa by the Haitian consul at the port of shipment or by a sworn officer in places where there is no consul. The invoice must indicate the marks, countermarks, and serial numbers on packages, their number, the detailed contents of each, the price of the goods, the freight and expenses, and the name of the port of shipment. Indications of weight and measure must be made in metric units.

The consular invoice must contain the following declaration by the shipper: "We affirm that this invoice is a correct and faithful expression of the truth, that it corresponds in every particular with our books, and that neither the usual designation, nor the weights, nor the quantity, nor the values named therein are in any way misstated or altered."

Certificates of origin must accompany shipments of goods for which conventional rates are provided by the Franco-Haitian treaty if such goods are to benefit from these concessions, for they apply equally to imports from all countries which have most-favored-nation status with Haiti (includes the United States). If an ordinary certificate of origin is used, a consular visa is necessary. However, an additional copy of the shipper's export declaration (Form 7525) bearing information as to the United States origin of the goods is acceptable. This export declaration need not be visaed by the consul. The shipper usually adds a statement to the effect that the goods listed were manufactured in the United States, and are not "in transit" or from bonded warehouses.

Importation of merchandise on parcel receipts issued by steamship companies, even if these bear a consular visa and contain the information required in the bill of lading and consular invoice, is illegal. Except shipments by parcel post, importation of goods must be effected with the bill of lading and consular invoice in the required number of copies. Confiscation or reexportation may be the penalty for failure to produce the bill of lading or the invoice.

The Haitian law provides for the correction of errors in invoices at the port of entry, by the importer, who may present, along with the customs declaration and commercial invoice, a written statement in regard to any clerical errors or omissions in the consular invoice as shown by comparison of that document with the commercial invoice. However, if in the opinion of the collector of customs the evidence is insufficient, the usual penalties will be applied.

Shippers should have their shipping documents agree word for word with the descriptions of the merchandise in the Haitian tariff classification claimed.

The fees for the consular visa of the various documents are :

Certification of set of consular invoices, with bills of lading	\$2. 00
Certification of certificates of origin	. 50
Invoice blanks, per 100	1. 00
Invoice blanks, per set of 7	. 10

Parcel-post shipments do not require a consular invoice but must be accompanied by a commercial invoice giving all the details shown in the consular invoice. One copy of the customs declaration (Form 2966) is required on each parcel-post package to Haiti. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Haiti by express or freight.

## NETHERLAND WEST INDIES

(Aruba, Bonaire, Curacao, Saba, St. Eustatius, and southern part of St. Martin)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Although no definite provision on this point is found in the customs tariff of the Netherland West Indies it is understood that samples of no commercial value are admitted free of duty into these islands. Samples recognized as having commercial value are subject to the duties regularly applying to commercial shipments of the merchandise represented. Most goods imported into the Netherland West Indies are subject to a duty of from 10 to 16 per cent of the c. i. f. value.

Advertising catalogues and price lists are free of duty, while electrotypes, stereotypes, matrices, and clichés are subject to duty at the rate of 3 per cent ad valorem.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to the Netherland West Indies. Since it is always desirable to deliver advertising material to a prospective foreign customer free of charge, the services of an American freight forwarder operating in the islands or of a local agent there should be engaged to deliver dutiable samples and advertising matter to the consignee, the American shipper being responsible to the forwarder or agent for all expense incurred. It also is possible to send to the customer an international postal money order covering the estimated cost of clearing the parcel.

*Method of shipment.*—Samples and advertising matter may go forward by the means of transportation most convenient to the

shipper, although small quantities should be sent by sample post and as "printed matter," respectively, in order to assure duty-free delivery and to avoid the necessity of clearing packages through the customs.

No penalty attaches to wrapping together samples and advertising matter in bulk or to inclosing them with other commodities.

"Combination packages" are not accepted by United States post offices for mailing to these colonies.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to the Netherland West Indies. Parcels may weigh up to 22 pounds to Curacao and the other islands of this group but may not be registered or insured. No transit fees are collected.

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail, to the Netherland West Indies, provided there is affixed to each letter or package pre-paid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the colonial customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No special regulations for marking goods are in force in the Netherland West Indies.

*Documentation.*—Consular documents are not required, the ordinary commercial invoice and ocean bill of lading sufficing. These should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Curacao and the other Netherland West Indian Islands. This declaration may cover a group of packages mailed simultaneously by one exporter to one addressee and should be attached to one of the packages of the group. Each package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the group. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively,  $1/12$ ,  $2/12$ ,  $3/12$ , and so on. The number of packages must always be shown on the declaration.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Netherland West Indies by freight or express.

## SOUTH AMERICA

### ARGENTINA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples obviously of no commercial value are admitted into Argentina free of duty. To be considered of no commercial value samples must be of such size or so mutilated as to be unsalable. Samples deemed by the customs authorities to have commercial value are subject to the duties regularly applying on ordinary commercial shipments of these commodities. Articles 200 and 202 of the Argentine customs law define the types of goods which may be regarded as duty-free samples as follows:

ART. 200. The following shall be considered as samples: Packages containing small pieces of cloth that can not be put to any of the ordinary uses corresponding to the articles, pieces belonging to sets when they come of different classes, and only one or two of each sort, and packages containing articles of a different sort, class, or quality so long as they contain only one or two pieces of each class or quality, and provided that the contents of the package be such goods as generally come only in large quantities and of one class in each package.

ART. 202. Parcels shall be considered as including all small packages intended for persons living in the country, containing articles that owing to their quantity are for personal use only.

The Argentine Government has repealed the customs surtax of 25 per cent of the official customs valuation (or of the c. i. f. Buenos Aires value for goods not having an official value in the Argentine tariff) when such goods are brought in via parcel post by a regularly licensed importer of the particular commodity. Merchandise imported by parcel post by other than regularly licensed importers of the particular commodity, except jewelry, will still pay this surtax of 25 per cent of the official or c. i. f. Buenos Aires value of the goods.

Under the customs law all advertising matter is subject to duty when imported into Argentina. It is understood, however, that in practice single catalogues and price lists sent through the regular mails as "printed matter" to individual addressees and not for distribution are rarely held by the customs for duty.

Advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are dutiable in Argentina according to the following schedule:

Tariff item	Article	Official valuation, gold pesos <sup>1</sup>	Rate of duty, per cent of valuation <sup>2</sup>
<b>ADVERTISING MATTER</b>			
2448	Cuts, chromos, oleographs, and printed matter in general, in colors, on cardboard, paper, or pasteboard, up to medium quality.....	<i>Per legal kilo</i> <sup>3</sup> 3.20	40
2449	Same, of fine quality.....	8.00	40
2517	Commercial printed forms, such as bills of exchange, checks, policies, bonds, stamps, letters of credit, and the like.....	6.40	40

<sup>1</sup> Argentine gold peso at par=\$0.965 United States currency.

<sup>2</sup> Does not include the additional surtaxes of 7 per cent and 10 per cent of the given valuations.

<sup>3</sup> Legal weight includes weight of inner wrappings.

Tariff item	Article	Official valuation, gold pesos	Rate of duty, per cent of valuation
<b>ADVERTISING MATTER—continued</b>			
2518	Commercial printed forms, such as invoices, credit notes, memoranda, printed paper and envelopes, entry forms, receipts and the like, in single color, printed.....	<i>Per legal kilo</i> 1.92	40
2519	Same, lithographed or engraved on copper or steel, and in colors.....	3.20	40
<small>NOTE.—The rate under No. 2519 applies to catalogues in colors or lithographed.</small>			
2554	Printed books, almanacs, and advertising price lists, including ordinary uncolored catalogues.....	.80	40
2520	Printed matter on cardboard, in colors, or chromos, for advertisements or other purposes, including tickets of all kinds, calendars and impressions for calendars, with or without leaf blocks.....	1.92	40
2521	The same, on fine cardboard.....	3.20	40
2522	Same, on paper, for advertisements, and common printed matter on cardboard, also unenumerated, for advertisements, and single calendar blocks.....	.80	40
<b>ELECTROTTYPES, ETC.</b>			
ex1002	Manufactures of brass.....	1.44	25
ex1494	Illustrations, clichés, etc.....	.64	25
ex1495	Printing blocks of all kinds except of brass.....	.40	25

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Argentina, but duty-paid delivery may be accomplished by consignment in bulk to a local agent there for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without charge to the Argentine customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the Argentine customer direct an international postal money order covering the estimated cost of clearing the parcel.

*Method of shipment.*—Samples of no commercial value weighing up to 18 ounces should go forward by sample post, marked “Muestras sin valor” (samples without value). Packages of samples of greater size and those of commercial value may go forward by parcel post, but because of the considerable extra charge and tedious formalities entailed in the clearance of parcel-post packages, they should be so sent *only if solicited* by the consignee in Argentina.

Advertising matter in small quantities should always be sent by regular mail as “prints” and *never* by parcel post, since nondutiable packages sent by regular mail are free from considerable extra charges and also from the tedious customs formalities which attend the clearance of parcel-post packages. Notification of the arrival of registered parcels is rarely delayed, and delivery is made immediately upon signing the delivery slip.

Although samples and dutiable advertising matter may be included in bulk shipments with other commodities, the packing of merchandise of different classes in one case or package should be avoided, as the customs inspectors must open and examine mixed packages in detail, while for straight shipments one case only, taken at random, usually is opened. If mixed packages are sent, they

should be accompanied by documents giving an itemized list of all goods in the cases. Failure to do this may result in the levy upon the whole shipment of the duty applicable to the highest-taxed article contained therein, even though there be only one mixed package. It appears, also, that when unwrapped advertising matter is inclosed in a package with other merchandise, the weight is increased 10 per cent to make up for the lack of wrapping—duties being assessed on “legal” weight, which includes the usual wrappings. Furthermore, such shipments are liable to a 10 per cent ad valorem fine unless the documents specify that certain of the contents are sent without wrappings.

“Combination packages” are not accepted by United States post offices for mailing to Argentina.

#### USE OF THE MAILS IN FOREIGN TRADE

American exporters can not be too strongly advised against forwarding samples, catalogues, and other advertising matter to firms in Argentina by parcel post. Advertising material should never be sent to Argentina by parcel post except when the Argentine customer himself has specifically instructed that this means of transportation be used. This warning has been given to American exporters repeatedly, but complaints are constantly being received that unsolicited samples and advertising matter continue to arrive in Argentina by parcel post.

When sent by parcel post, the addressee receives an official notice that a package has arrived, but he has no means of ascertaining the nature of the contents until after the payment of delivery fees, stamp taxes, and other charges according to the nature and size of the shipment. Furthermore, the consignee or his representative is required to go to the parcel-post section of the general post office at certain hours only and ask for the parcel consigned to him, presenting the notice and paying all the charges that have accumulated. The minimum time necessary to be spent in the post office awaiting delivery of a parcel-post package is reported to be about two hours. If the addressee is engaged in business, he will not be allowed to withdraw his parcel personally or through an employee, but must secure the services of a licensed “despachante,” or customs broker. The fees of such an agent vary with the value of the package, the minimum fee being 1 paper peso, with a usual charge of 2 pesos on nondutiable parcels.

The following fees are levied on ordinary parcel-post packages at the place of delivery in addition to any customs duties that may be due:

	Paper pesos
Post office advice stamp.....	3.00
Post office tax stamp.....	.20
Stamped application paper for clearance of samples or merchandise:	
Valued up to 100 gold pesos.....	3.00
Valued over 100 gold pesos.....	7.50
“Despachante” fee (average).....	2.00

The charges total 8.20 paper pesos (\$4.75 at exchange of \$0.58) on samples or merchandise valued up to 100 gold pesos, and to



12.70 paper pesos (about \$7.35) on samples or merchandise valued at over 100 gold pesos. (Advertising matter is considered as "merchandise.")

To these charges are to be added the customs duties and incidental handling fees on dutiable goods. On dutiable parcels the "despachante" fee varies with the value of the goods. It is customary to pass parcels, ordinarily subject to duty, without payment of duty when the value of the package is not over \$1.

Furthermore parcel-post packages remaining in customs or postal warehouses over 30 days are subject to an initial fine of 5 per cent of the duty and double the warehouse charges, and to successive fines equal to half the warehouse charges after four months and equal to the entire warehouse charges after eight months.

Parcel-post packages may weigh up to 44 pounds but can not be registered or insured. There are no transit fees, but a surcharge of 5 cents is collected on each parcel-post package sent to Argentina.

Parcel-post packages for Argentina must be sent in wooden boxes made of material at least one-half inch in thickness or be inclosed in cloth, canvas, or other substantial covering.

There is no postal C. O. D. service.

"Small-packet" mail (see p 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Argentina. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Argentine customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—All goods for shipment to Argentina should be marked to show the country of origin. There are special requirements for labeling pharmaceutical preparations and certain foodstuffs and other products, which will be furnished upon request by the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

Although not absolutely required, the gross and net weight should be shown on two adjacent sides of packages in kilos.

*Documentation.*—The essential documents required by Argentina for freight shipments are the bill of lading and the certificate of origin. Other documents are used in special cases, as indicated below. The data entered on documents should be carefully checked for errors; irregularities, even though of a clerical nature, entail fines, which are never refunded.

In New York City, where consultation of documents is performed by the shipping company on behalf of the exporter, it is considered

advisable to submit the bills of lading, with certificates of origin attached, to the steamship company at least one day before the vessel sails.

The bill of lading, in triplicate, must be visaed by an Argentine consul. The customs authorities in Argentina will refuse all documents presented without the corresponding bill of lading, which should go forward by the same steamer as the shipment in order to avoid fines.

The bill of lading must show the name of the captain, name of the ship, port of registry, and register tonnage; name of charterer or shipper; name of consignee (unless the shipment be "to bearer" or "to order"); the quality, quantity, number of packages, and marks of the goods; port of loading and of discharge, with declaration of ports of call, if any; amount of freight and bonus (if any is stipulated), and the place and manner of payment; the date and the signatures of the captain and shipper.

Bills of lading must also show the weight or volume (according to the basis on which freight is charged) of each package when the bill of lading covers general cargo; bills of lading covering other goods must indicate the total weight and volume of the shipment. The weight and volume will have to be shown for each package only when "closed packages" of general cargo are concerned. This will not apply to casks, drums, cases of wine or beverages, paints, lumber, iron, etc., for which it will be required to show only the weight or volume on which storage, slingage, or freight is payable.

Argentine consuls at inland points in the United States will certify through export bills of lading for shipments to Argentina originating in the interior of the United States, and the consuls at the port cities have been instructed to complete the documents by inserting the name of the steamer, which it is not necessary to declare at the time the bill of lading is prepared at the inland point. The procedure is as follows:

The consul at the point of shipment will certify the bill of lading and the certificate of origin for the customary fee. For this certification it will not be necessary to indicate on the bill of lading the name of the vessel (as required by Argentine law when the bill of lading is certified at the port of export), but only the name of the steamship company to which the vessel belongs. Two copies of the bill of lading and of the certificate of origin will be forwarded to the Argentine consulate at port of shipment, where they will be completed, without additional charge, by insertion of the name of the transporting vessel. One of these copies will be sent by the Argentine consul to the Argentine customhouse at port of destination, and the other copy will be delivered to the master of the vessel carrying the goods. The customhouse at port of destination will accept from the consignee the bill of lading which does not indicate the vessel and will complete it in accordance with the set certified by the consulate at the port of export.

Certificates of origin should be made out in triplicate in Spanish. In New York City it is customary for one copy of the certificate to be fastened to each of the first three copies of the bill of lading, which are then delivered to the steamship company, which attends

to the consulation and the payment of fees for the account of the exporter.

The certificate of origin should specify the marks and numbers of the packages, the kind of packages and class of merchandise, the weight (gross or net) in metric units, and the country of origin of the goods.

Consular invoices of a prescribed form are not required for shipments to Argentina, but for articles assessed ad valorem duties the commercial invoice should be certified by the consul at the point of shipment, although there is no penalty for failure to secure this visa. Ordinary commercial invoices, however, are not accepted as the basis for appraisement in such cases, and the value of the goods is determined by independent investigation. Invoices bearing consular certification are advisable, also, in the case of a shipment of a line of goods new to Argentina, when a valuation basis for duty is to be established.

Merchandise subject to duties on the declared or invoice valuation should be billed at net prices, without discounts, otherwise customs authorities levy duties on the list price. This applies particularly to articles and commodities which do not appear in the Argentine tariff.

Errors in shipping documents may be rectified only if they are discovered within three days after the departure of the vessel carrying the merchandise. The corrections must be in the form of a special declaration visaed by an Argentine consul, the fee for which is 8 pesos (gold).

When a shipment is of small quantity and value, such as samples, catalogues, etc., the steamship company may accept it on a parcel receipt. No certificate of origin is then required, but the receipt must have consular certification.

Foodstuffs, drugs, medicines, etc., are regularly analyzed upon arrival in the Argentine customs. Certain certificates or assurances are required for foreign livestock. Canned meat must be accompanied by certificates of inspection issued by the United States Department of Agriculture. Imported potatoes must be accompanied by certificates of origin and of sanitation, issued by a technical authority of the government of the country of origin and visned by the Argentine consul.

Full details regarding the Argentine pure-food and sanitary regulations may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon specific request.

The fees for the consular visa of the various documents are :

	Gold pesos
Bill of lading, triplicate set, including certificate of origin.....	6. 00
Bill of lading on complete cargo of only one commodity (not less than 85 per cent of the vessel load), weighing :	
Up to 500 tons, first copy.....	10. 00
Each additional copy.....	2. 00
Up to 2,000 tons, first copy.....	15. 00
Each additional copy.....	6. 00
Parcel receipt :	
Value of shipment not over 20 gold pesos.....	1. 50
Value of shipment over 20 gold pesos.....	3. 00

	Gold pesos
Sanitary certificate (when required on foods, animals, plants, seeds, etc.)-----	5. 00
Letters of correction-----	8. 00
Original invoice (when desired on goods subject to ad valorem duties)-----	4. 00

When the exact values stated in the invoice are certified on each group of products of the same kind and quality, an additional fee of 1 gold peso is charged.

Two copies of the customs declaration (Form 2966) are required on parcel-post shipments to Argentina. This declaration may, if desired, cover a group of as many as three packages, mailed by the same sender to the same addressee at the same address, and should be attached (in duplicate) to one package of the group. It is necessary, however, that each parcel in a group be numbered 1, 2, or 3 by the sender, as identification numbers; and, further, when more than one group is sent at a time by the sender to the same address, each group must be indicated by a letter (a, b, c, and so on). For example, where there are two groups of three parcels each, the parcels should be marked "a-1," "a-2," "a-3," and "b-1," "b-2," "b-3."

A dispatch note (Form 2972) prepared in the post office at point of mailing must be attached to each parcel-post package—or to one parcel in the case of group shipments.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Argentina by freight or express.

## BOLIVIA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Bolivia free of duty. Samples considered as having commercial value are subject to the regular duties ordinarily applying to commercial shipments of these articles. Samples, such as single shoes, which would otherwise be dutiable are allowed to pass free of duty if so mutilated as to render them unsalable.

The Bolivian law defines samples of no commercial value as "single manufactured articles stamped or mutilated so as to be useless except as samples; pieces of cloth, cardboard, paper, wire, cording, and other articles ordinarily sold by length, if not over 40 centimeters [15.748 inches] long."

Entry is made by the consignee on ordinary, unstamped paper. The only customs charges incurred are the storage charge of 0.50 boliviano and the road tax of 0.05 boliviano per package.

Catalogues and most other printed advertising matter are free of duty in Bolivia; electrotypes, stereotypes, matrices, clichés, etc., are assessed duty according to the schedule below.

Merchandise containing advertising matter ("announcements of commercial propaganda") is dutiable at 20 per cent less than the regular duty on like merchandise making up an ordinary import shipment, especially when it is for gratuitous distribution in Bolivia, and the total value does not exceed 500 bolivianos.

Tariff item	Article	Rate of duty, <sup>1</sup> bolivianos <sup>2</sup>
<b>ADVERTISING MATTER</b>		
592	Chromos and prints, posters, almanacs, and advertising handbills, and catalogues that have no intrinsic commercial value except as advertisements of foreign products and manufactures, intended to be distributed gratuitously and publicly.....	<i>Per legal kilo</i> <sup>3</sup> Free.
603	Prints on cardboard in tints and colors not specified (including calendars and advertising matter of this type).....	1.00
604	Same, on paper or pasteboard.....	.40
	But not less than.....	<i>Ad valorem</i> <sup>4</sup> 40%
636	Blotters, even in the form of advertising matter.....	<i>Per legal kilo</i> <sup>3</sup> .25
<b>ELECTROTYPES, ETC.</b>		
422	Plates and clichés, of copper or whatever metal, engraved for printing, and being or not combined with wood or other material in whatever proportion.....	Free.

<sup>1</sup> Does not include the surtax of 20 per cent of the duty assessed on all imports.

<sup>2</sup> Boliviano at par=\$0.365 United States currency.

<sup>3</sup> Legal weight includes all inner packing but not the outside box or wrapping.

<sup>4</sup> Ad valorem duties are calculated on the f. o. b. value port of exportation.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Bolivia, but duty-paid delivery can be accomplished by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Bolivian customer—the American exporter assuming, in either case, responsibility for all expense incurred. There is no international postal money-order service to Bolivia.

*Method of shipment.*—Duty-free samples up to a limit of 18 ounces may go forward by sample post. If the shipment is over that weight, it should be broken up, if possible, into several small parcels to permit sending by this means of transportation. Bolivian postal authorities complain that samples sent in the ordinary mails often arrive insufficiently addressed or in envelopes which are not strong enough to reach their destination intact.

Small quantities of advertising matter should always be forwarded by ordinary mail as "prints." Larger shipments may go forward by freight or express. Because duty is generally levied on gross or "legal" weight, due attention should be given to the packing of dutiable goods as lightly as is consistent with safety during the ocean voyage and the rough handling incident to loading and unloading.

The inclosure of samples and advertising matter with shipments of other commodities does not affect the customs treatment of any of the goods, each commodity being subject to its own duty as specified in the Bolivian customs tariff. They should, however, be separately itemized on the consular and commercial invoices.

"Combination packages" (see p. 7) are accepted for dispatch in the ordinary mail to Bolivia.

## USE OF THE MAILS IN FOREIGN TRADE

There have been no complaints in regard to delays in delivery or difficult clearance of parcel-post shipments to Bolivia. Frequent losses of goods sent by parcel post are, however, reported, which are ascribed to pilferage and to delivery to unauthorized persons. Parcels not withdrawn promptly from the post office are subject to small storage charges. There also are other small charges on parcel-post packages known as railroad and statistical taxes, and a surtax of 30 per cent of the combined duty and supplementary charges.

The clearance formalities are determined by the value of the parcels and are as follows:

*Shipments of more than 100 bolivianos in value*

Clearance must be made by a bonded customhouse agent on a regular customhouse entry, and a consular invoice and a copy of the commercial invoice, signed by the exporting company or attested by the bank authorized to make collections, must accompany the entry. Shipments incur the regular charges on goods dispatched through the customhouse, plus a storage tax of 0.50 boliviano per package.

*Shipments of 100 bolivianos or less in value*

Clearance may be effected by the consignee without the aid of a broker. Entry is made on a statement of valuation in six copies, made on ordinary paper for shipments under 12.50 bolivianos in value and on stamped paper for others.

It is suggested that the weights of the parcels be marked on them and on the declarations, so that if they arrive broken they may be weighed at once to detect shortages.

Parcel-post packages may weigh 22 pounds to all points and may be registered but not insured. Registered packages are subject to the same procedure as ordinary packages, but are exempt from the storage fee. There is a flat transit fee of 20 cents on parcel-post packages to Bolivia, also a surcharge of 5 cents on each package.

If sent to Cochabamba, La Paz, Oruro, Potosi, Tupiza, Uyuni, and Villazon, they may weigh up to 44 pounds, and the transit fee is 40 cents on parcels weighing over 22 pounds and not over 44 pounds.

If the value of the goods contained in a parcel (or in several parcels sent together by one sender to the same addressee) exceeds 100 bolivianos (\$36.50), an invoice signed by a Bolivian consul must be furnished. The invoice may be sent separately to the addressee or forwarded with the parcel (or parcels). If the invoice is inclosed in the parcel, the customs declaration should be indorsed "Consular invoice inclosed"; in the case of several similar parcels they should be numbered 1, 2, 3, etc., and the invoice inclosed in parcel No. 1, the customs declaration of that parcel being annotated accordingly, and on the customs declarations and covers of the remaining parcels should appear the phrase, "Consular invoice in parcel No. 1."

There is no postal C. O. D. service to Bolivia.

As information has not been received concerning the admissibility of "small packets," such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspec-

tion at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Bolivia. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—It is not necessary to show country of origin on goods going to Bolivia.

As all shipments to Bolivia pass through a foreign port of entry, packages should be carefully marked to insure their arrival at destination. All freight packages to enter Bolivia via a Chilean port must be marked with stencil; those entering by other ports may be marked with either stencil or brush. The marks and serial numbers should appear on each package. Each case should bear, in large, plain letters, "En transito a Bolivia." Packages must be marked to show the gross weight in kilos, in indelible and clearly legible letters, at least 6 centimeters (2.36 inches) high.

The Ministry of Industry has issued the following instructions emphasizing the compulsory use of the metric system in invoicing and marking goods for shipment to Bolivia:

(a) Goods contained in boxes and packages may be imported in the same containers as those used originally by the manufacturers.

(b) It is obligatory to mark the gross metric weight on the outside of the packages or boxes containing goods.

(c) Metric weight or measure of goods contained in boxes or packages must be shown on the containers at the time of exportation when they are meant for retail sale.

*Documentation.*—The only document requiring consular visa for shipments to Bolivia is the consular invoice. Two copies of the commercial invoice and the original bill of lading must be presented with each consular invoice, but they do not require certification, although the commercial invoice will be certified free of charge at the request of the shipper if it agrees in all details with the consular invoice. Documents must be presented for visa at least 48 hours before the sailing of the vessel; when presented after that time, they may be legalized but are subject to a fine, the amount of which is not specified in the Bolivian law. Bolivian consular officials are forbidden by law to certify shipping documents made out "to order" or "to bearer."

Bolivia lies wholly inland, and all its imports must pass through some foreign port—through the ports of Peru or Chile to the west, of Argentina or Uruguay to the south, or of Brazil to the north and east. No consular invoice of the intervening country is required, but the other consular regulations of that country must be complied with.

Five copies of the consular invoice are required, one of which is sent to the customs administration at the Bolivian port of clearance and one to the controller general of customs in La Paz, two are returned to the shipper, and one is retained in the Bolivian consulate. The original of the consular invoice must be on official stamped

paper; the other copies may be on ordinary paper, but they must be exact reproductions of the official form. The original invoice and all copies must be indelibly written, and erasures, corrections, and ditto marks are not permitted. A signed statement attesting to the correctness of the data in the consular invoice must be added.

The requirements for filling out the Bolivian consular invoice are very specific, with particular emphasis on accuracy of description of the merchandise. General descriptions—"notions," "food-stuffs," "iron," "grain," etc.—are forbidden; specific terms—"canned tomatoes," "steel hinges," "silk hose," etc.—are required. The consular invoice must show the names of shipper and consignee; Bolivian port of entry, point of transshipment, place of consumption in Bolivia; number of packages, and gross weight of goods; marks and countermarks, if any, and number of packages of each item mentioned in the invoice (the same number may not be used for more than one package and the expressions "sin marca" and "sin numero" are not permitted); number of packages of identical contents, in figures; kind of packages, indicating method of packing (box, tin, crate, sack, barrel, etc.); contents of each package or series of packages of the same class in specific terminology; the country of origin of the goods; actual value of each item, including packing costs, as well as the totals and subtotals of this value in the money of the country of origin—to be converted at the Bolivian customs at the exchange prevailing on the day the duty is assessed on the goods; the gross weight in kilos of each package or series of packages of identical contents, and the gross weight in kilos separately for each package containing more than one kind of goods, in figures; the legal quantity of goods dutiable at different rates under the Bolivian tariff, or of each different class of goods if goods dutiable at different rates are packed in the same package (if the shipper does not know the legal quantity under the Bolivian tariff, or if the goods are duty free, the quantity of goods which serves as a basis for the commercial invoice must be declared in the column headed "Cantidad legal"); and the net weight, including the weight of all interior or immediate wrappings.

The total number of liters of beverages should be declared. The "legal quantity" is defined as the amount of goods upon which duty is computed according to the Bolivian tariff.

The requirements in regard to the numbering of packages do not apply to rice, wheat, wheat flour, cement, kerosene, gasoline, wire, fresh fruits, construction lumber, and wooden boxes and baskets to be used to hold Bolivian products for exportation, or other goods which may be designated from time to time by official order.

Consular invoice forms cost 50 cents (by law the equivalent of 2 shillings) each or \$2.50 for the set of five copies.

No through bills of lading are issued to points in Bolivia. As stated, shipment is made via ports in Peru, Chile, Brazil, Uruguay, or Argentina, and consignment has to be made to some one at the ports of these countries for transshipment.

When an error in the documents is discovered, five copies of a letter stating the error and correction and the number of the consular invoice should be prepared immediately, in Spanish, and pre-



sented at the Bolivian consulate for visa. The letter of correction should then be forwarded at once to the proper party to be used in clearing the shipment.

The fees for the consular visa of the various documents are:

Consular invoice, per set (with a minimum of \$1.20 when shipment amounts to less than \$80), 6 per cent ad valorem.	
Each extra copy.....	\$2.00
Letter of correction.....	2.50
Invoice blanks, each.....	.50

The 6 per cent fee for visa of consular invoices is collected in the customhouse in Bolivia instead of by the consuls abroad, except in the case of ad honorem consuls, who collect all fees for documents visaed by them.

A commercial invoice is required for the clearance of parcel-post packages, whatever their value, but packages containing samples of no commercial value or merchandise valued below \$36.50 are exempt from the requirements of a consular invoice and consular visa. On parcels exceeding \$36.50 in value a consular invoice in quintuplicate, in addition to the commercial invoice, is required and the usual 6 per cent consular fee is levied. Postal shipments not accompanied by a consular invoice are subject to double consular fees; and upon importation into the Bolivian customs to a surcharge of 20 per cent of the duties on dutiable goods and 5 per cent of the cost or actual value for duty-free goods, in addition to the other charges regularly applicable.

Two copies of the customs declaration (Form 2966) are necessary on parcel-post packages. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary for commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Bolivia by freight or express.

## BRAZIL

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no, or insignificant, value are admitted into Brazil free of duty. Such samples include pieces or parts of any kind of goods or merchandise in a quantity not greater than that strictly necessary to reveal the nature, kind, and quality, provided the duty leviable on each package does not exceed 1 milreis. Other samples are subject to the regular duties ordinarily applying to commercial shipments of like goods. Samples of no value should be marked "Amostras sem valor."

All advertising matter is subject to duty upon importation into Brazil. However, single catalogues and price lists, if sent through the regular or registered mails as "printed matter" and if not too bulky, are rarely detained by the customs for duty.

Advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are subject to duty in Brazil according to the following schedule:

Tariff item	Article	Rate of duty	
		Nominal, milreis	Actual (minimum) <sup>1</sup> , paper milreis <sup>2</sup>
<b>ADVERTISING MATTER</b>			
ex604	Prints, drawings, and photographs (50): For posters and advertisements (including catalogues with colored cuts).....	<i>Per net kilo</i> 3. 000	<i>Per net kilo</i> 15. 752
ex606	Books, except those bound in mother-of-pearl, etc. (15).....	1. 150	. 812
ex610	Printed or lithographed articles, circulars, prospectuses, calendars, show-cards, posters, and other similar goods, single or in sheets, gummed or not, on paper or cardboard, of any size or quality, loose, stitched, or bound: Of one color (100).....	4. 000	22. 578
	Of two or more colors (100).....	7. 000	39. 512
<p><b>NOTE.</b>—Prospectuses, catalogues, posters, and other similar articles, exclusively intended to advertise industrial products and imported for free distribution, are liable to the duties on printed books, whatever be the color in which printed.</p> <p>The duty leviable on articles listed under item ex604 when imported in cases or boxes of cardboard or similar packages is calculated on the gross weight. The tare allowance on item ex606 is 10 per cent for cases. The tare allowance for articles listed under item ex610 is 10 per cent for cases, 2 per cent for bales; when such articles are imported in cases or boxes of cardboard or similar packages they are dutiable on the gross weight.</p>			
<b>ELECTROTYPES, ETC.</b>			
ex682	Copper or brass plates engraved with the burin, with inscriptions for bills of exchange or other commercial papers, documents, and the like (50).....	22. 000	179. 906
ex700	Manufactures of lead not specified (50).....	2. 500	13. 210
ex701	Tin plates engraved with the burin, or with inscriptions for bills of exchange, etc., plain or mounted on wood (stereotypes) (50).....	1. 400	7. 398
ex702	Manufactures of zinc not specified (50).....	2. 500	13. 210
ex728	Steel plates engraved with the burin, or with inscriptions for bills of exchange, or other commercial papers and the like (50).....	25. 600	141. 115
<p><b>NOTE.</b>—The duties on items 682 and 728, are levied on the net weight. For items 700, 701, and 702 duty is levied on gross weight (not including outside container of rough wood) if packed in cardboard; on goods imported in tins, etc., a tare allowance of 5 per cent is accorded.</p>			

<sup>1</sup> "Actual" duties include the 2 per cent gold port charge now collected at all Brazilian ports. The minimum rates given here represent a 35 per cent reduction from the "nominal" rates after conversion to paper milreis, plus the gold surtax. They apply to the United States and other countries having most-favored-nation status with Brazil.

The "actual" general rates (not shown) are a reduction of 20 per cent from the "nominal" rates converted to paper, and apply to countries not having most-favored-nation status.

The gold surtax is based on fixed valuations. The "nominal" duties represent the percentage of these valuations indicated by the figure in parentheses for each item.

<sup>2</sup> The ratio of the paper milreis to the gold milreis is 8.132 to 1. The "actual" duties were converted to paper milreis on that basis.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Brazil, but duty-paid delivery may be accomplished by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Brazilian customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the Brazilian customer direct an international postal money order covering the estimated amount of duty and other charges.

*Method of shipment.*—Samples of no commercial value weighing up to 18 ounces should go forward by sample post, marked "Amstras sem valor" (samples without value). Packages of sam-

ples of greater size and those of commercial value may go forward by parcel post, but should be so sent *only if solicited* by the consignee in Brazil.

Advertising matter in small quantities should always be sent by regular mail as "prints" and *never* by parcel post, since nondutiable packages sent by regular mail are free from considerable extra charges and also from the tedious customs formalities which attend the clearance of parcel-post packages. Notification of the arrival of registered parcels is rarely delayed, and delivery is made immediately upon signing the delivery slip.

Parcels should not contain goods subject to different rates, inasmuch as such inclusion subjects all articles in one package to the rate applying on the most highly dutiable object in the package.

"Combination packages" (see p. 7) are accepted for dispatch in the ordinary mail to Brazil.

#### USE OF THE MAILS IN FOREIGN TRADE

As a general rule it is inadvisable to send samples and advertising matter, as well as general merchandise, to Brazil by parcel post. The process of clearing parcel-post packages through the Brazilian customs is very tedious and burdensome to the consignee; and, while the employment of a "despachante" (customs broker) is not obligatory, his services are generally resorted to because of the formalities involved in clearing the goods in person. Several trips to the customhouse and to the post office, with resultant loss of much time, usually are necessary before delivery is obtained. Also there are stamp taxes on each package, sometimes amounting to 2 milreis on a single catalogue. Because of these circumstances many persons abandon parcels rather than go through the trouble and expense attending clearance. Further, considerable delay is experienced in notification of the arrival of packages, and frequently parcels can not be located promptly and often are lost. It is reported that, ordinarily, about 15 days are needed for the Brazilian postal authorities to reach a package and assess the duties, which must then be confirmed by the customs; when several steamers arrive with parcel-post packages within a short time the delay is even greater.

Customs authorities do not advise the consignee of the contents of parcels, which can not be ascertained until after payment of the duty. It therefore often happens that an importer pays high duties on something which he does not want. In consequence many commercial houses in Rio de Janeiro, when notified of the arrival at the customs of a package they have not ordered, do not go to the trouble of getting it out at all. According to one Brazilian importer, the postal authorities fix the classification of the material shipped by mail; whereas, if the material came by freight, the consignee could make his own selection of the classification under which it should be declared, and, while this selection would not be final, it usually has a considerable influence on the final decision.

Numerous complaints are received from importers in Rio de Janeiro because of the continued use of the parcel post by American exporters in making small shipments of merchandise and samples. In many cases shippers in the United States disregarded specific

instructions of customers in this respect and numerous orders have been canceled in consequence.

The delay attending the delivery of parcel-post shipments at Rio may be avoided through use of the regular mails for small parcels, and delivery to ship against the vessel's parcel receipt for larger packages. The first method of shipment is available to every shipper within reach of postal facilities, but the latter involves delivery to ocean carrier at port of sailing.

Packages sent in the regular mails are clearable direct from the customhouse at Rio de Janeiro shortly following the arrival of the carrier, thereby avoiding delay in handling in the parcel-post section of the Brazilian post offices.

One forwarder in Rio makes this suggestion for shippers who must use the parcel post for forwarding packages which can not go to Brazil by other means of transportation:

In order to make parcel-post clearance easy the shippers should always indicate on the outside of the packages the kind of goods contained therein (avoiding technical terms) and declare their names, the name of the firm to which the packages are consigned, and the name of ultimate consignee. Where marks and numbers are used it is advisable to mark with small and simple figures, avoiding combinations such as 34356 or 56378, marking as follows: 100, 500, 1,000, etc. Such markings, although not required, simplify clearance and facilitate the postal check on the ship's manifest.

It is not possible to emphasize too greatly packing and wrapping in this connection, as well as on any export shipment. The stronger and more durable the package the safer the arrival of the merchandise. Packages containing delicate merchandise, such as lamps, bulbs, phonograph records, framed pictures, watches, porcelain, and general chinaware, require extra strong and insulated packing. The Brazilian Parcel Post Department will not make themselves responsible for breakage.

Parcel-post packages may weigh up to 22 pounds and may be registered but not insured. There are no transit fees, but a surcharge of 5 cents is collected on each package.

There is no postal C. O. D. service to Brazil.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Brazil. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—Brazil does not require that goods be marked to show country of origin unless labeled in Portuguese, in which case indication of true origin is necessary. False indication of origin is prohibited under all circumstances. There are special regulations for the marking, labeling, and preparing of certain foodstuffs and patent and proprietary medicines, which may be obtained, upon request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

A statement of the weight appears not to be absolutely necessary, but it is advisable to show both gross and net weight in kilos on the

outside of packages. The marks, serial number, and address should be on one side of the case, and the gross and net weights (in metric units) on another side; if the manufacturer's name or brand is shown on the outside case, it should be upon a third side.

All packages in one shipment must be numbered consecutively; if not so numbered, heavy penalties are incurred. Repetition of numbers is prohibited. Large shipments of bulk goods, such as bags of flour, and uniform packages are not required to be numbered at all; but if they are numbered, it must be consecutively.

*Documentation.*—Visaed consular invoices, a visaed bill of lading, and two signed copies of the commercial invoice are required on freight shipments to Brazil valued at \$48.65 or more.

Invoice forms are obtainable at Brazilian consulates or from stationers or may be printed by the shipper. They may be visaed at point of origin or at port of shipment, but should be presented for visa before the goods are shipped.

Brazilian consuls will not legalize consular invoices to replace original documents lost in the mail. It is necessary for the consignee to communicate with the *Estatistica Comercial* (Commercial Statistics Department), Rua Primeiro de Marco 42, Rio de Janeiro, Brazil, which office will permit a transcript to be made of its copy and will certify this on payment of a small fee. The consignee must have full information concerning the nature of the goods, the ship carrying them to Brazil, and its date of sailing and of arrival in the Brazilian port.

Formerly documents were required to be sent out by the same steamer as the merchandise. This requirement has been superseded by a ruling which allows goods to be cleared under bond for later presentation of the commercial invoice when this document does not arrive with the consular invoice. A fine is imposed, however, for failure to present the commercial invoice at the earliest opportunity.

The consular invoice must conform to the standard document; it may be made out in English or Portuguese, but invoices in English are subject to a charge for translation, payable by the consignee. Four copies must be presented to the consul for each shipment, three copies of which are retained by him. An invoice may cover only goods with the same marks and for the same consignee. The original copy must be written with indelible ink, either by hand or by machine. The duplicate copies must be clear and easily legible, otherwise they will not be certified. The weights and measures on the invoice must be in metric units.

Where no Brazilian consular officer is available, two copies of the commercial invoice may be substituted for the consular invoice.

The following details should appear on the consular invoice: Name and nationality and approximate sailing date of vessel; port of shipment, port of destination; total declared value (f. o. b. port of shipment), freight and expenses, in United States currency; marks and serial numbers; number and kinds of packages; description of the goods, including component materials; gross weight of packages, legal and net weight of merchandise, all in metric units, or quantity of merchandise when dutiable on units other than weight; value of each article; and country of origin of each article and country where purchased for exportation to Brazil.

The use of generic terms in describing merchandise is forbidden. For example, "canned fruit" is improper; some such description as "canned sliced peaches" should be employed.

The value given on the back of the consular invoice must be in English pounds, shillings, and pence instead of dollars, conversion being at the rate of exchange of the day. On the back of each copy of the invoice the value (exclusive of the freight charges) of the different parcels must be totaled, also in English money, and the total weight shown. The values given on the face of the invoice must be in the money of the exporting country (to be considered the country in which the invoice is certified).

Shippers are required to present to the Brazilian consulate, along with the consular invoice, two copies of the commercial invoice. This commercial invoice must be an exact copy of the one sent to the buyer of the goods in Brazil. It must be signed by the seller of the goods, whether this be the manufacturer, the exporter, or a commission house, or by an authorized agent who signs for him. No authentication by a notary will be required unless the consulate has some doubt as to the genuineness of the signature.

The commercial invoice may be drawn up in English or Portuguese, being subject to translation in Brazil if in English. One copy will be attached to the original copy of the consular invoice legalized at the consulate and delivered to the shipper to be sent to the consignee in Brazil. The other copy of the commercial invoice is retained by the consul. No additional fees will be charged for the legalization of the commercial invoice. The lack of a legalized commercial invoice will subject the consignee in Brazil to the payment of double duties.

When clearing the vessel at the consulate, the steamship company is required to present one nonnegotiable copy of the bill of lading, to be certified by the consul. Fees in connection with that certification are collected by the consulate from the steamship company, which later collects them from the shipper. The copy of the bill of lading furnished to the steamship company to be submitted to the consul should be annotated in pencil by the shipper with the value of the goods.

Small packages may be accepted by the steamship company on parcel receipts, for which consular documents are required except on shipments of no value or of a value not higher than \$48.65. (The Brazilian Consul General in New York, however, advises legalization of consular invoices in all cases in order to facilitate clearance of the parcel in Brazil.)

A sanitary certificate, issued by the food-products inspection service of the Horticultural Board, United States Department of Agriculture, and visaed by a Brazilian consular officer, must accompany imports of American fresh fruit into Brazil. It must be presented by the importer at the receiving port to the inspector of the *Servico do Vigilancia Sanitaria Vegetal* before he will authorize the release of the merchandise.

Sanitary certificates issued by United States Department of Agriculture and import permits issued at the Brazilian port of entry after reinspection by the customs are required for the importation of American seeds and live plants or parts of plants for planting.

When errors or omissions are detected in the original invoice, a new one may be presented for visa, provided it is submitted before the date of arrival of the ship in the Brazilian port and is accompanied by a declaration that it is a correction of the first invoice. No invoice is permitted to be visaed by consuls after the ship carrying the goods has reached the Brazilian port of destination.

The fees for the consular visa of the various documents are:

Consular invoice:	
For merchandise valued to \$973.30.....	\$2.20
For each additional \$486.65 or fraction.....	.55
Bill of lading.....	1.65
Commercial invoice, no charge.	

The fee for visa of a corrected invoice is \$2.20 if the value of the goods does not exceed that of the original invoice. If it does, an additional fee of \$0.55 for each \$100 sterling of value is charged.

Consular invoices covering gold in bars, powder, or other bulk form are exempt from consular fees.

Parcel-post shipments of a commercial nature do not require consular invoices, but one copy of the customs declaration (Form 2966), fully describing the contents of the package and showing the gross weight, must be attached to the cover of the parcel. Grouping two or more parcel-post packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Brazil by express or freight.

## CHILE

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are regularly dutiable in Chile at the rate of 0.05 peso per gross kilo. However, small quantities sent by sample post are accorded duty-free admission. If the samples are salable, they are subject to the duty assessable on commercial shipments of the same commodities. By request to the Chilean customs administration the importer may obtain permission to mutilate samples of value so as to render them unsalable and therefore subject to the above low rate of duty.

While all advertising matter is dutiable under the new Chilean tariff, single catalogues and very small quantities of other advertising matter are not held for duty if sent by mail at printed-matter rates.

Advertising matter, electrotypes, stereotypes, matrices, clichés, etc., imported into Chile are dutiable according to the following schedule:

Tariff item	Article	Rate of duty, <sup>1</sup> gold pesos <sup>2</sup>
<b>ADVERTISING MATTER</b>		
1747	Commercial advertising, not otherwise specified, on cardboard or paper, framed or not; calendars of all classes, even having silk suspension cords; pamphlets and books for commercial advertising (almanacs for medicines and others) except catalogues and pamphlets of foreign houses and manufacturing establishments; and reviews, dailies, and other periodic publications. ----- In order that printed matter may be considered as advertisements it is necessary that the form in which it is presented be not considered as for ornamentation or that it contain printing of a character that will not permit the advertisement to be removed without injury to the print. The pamphlets to which numbers 1747 and 1757 refer must be those of firms or manufacturers established in foreign countries, all such commercial institutions or firms must have no subsidiary, agent, or representative in Chile, and the interested party must be identified by showing correspondence in regard to the forwarding of the pamphlets and a written declaration shall be made concerning it, with a view to placing effective penal responsibility, should it be found that agents, subsidiaries, or representatives of such firms or manufacturers exist in Chile. Propaganda prints of institutions without commercial character, such as the Red Cross, will be considered as commercial advertisements under item 1747.	Per gross kilo <sup>3</sup> 6.00
1757	Printed books not otherwise specified, commercial catalogues of foreign houses and manufacturing establishments, and reviews, dailies, and other periodicals and printed pamphlets. -----	.01 Per legal kilo <sup>4</sup> 10.00
1761	Cards, printed or lithographed, but not engraved, with name or advertising. ----- ELECTROTYPES, ETC.	Per gross kilo <sup>3</sup> 3.00
1366	Type, clichés, and vignettes for printing: Of wood..... Of metal.....	.50

<sup>1</sup> Does not include the surtax of 0.10 peso per 100 kilos assessed on all importations into Chile.

<sup>2</sup> Chilean gold peso at par = \$0.1217 United States currency.

<sup>3</sup> Gross weight is the total weight of the package.

<sup>4</sup> Legal weight includes weight of inner packing.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to Chile. Nevertheless, here, as in other countries, it is always desirable to deliver advertising material to the prospective customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. This may best be accomplished by consignment in bulk to a local agent in Chile, for distribution or through the services of an American freight forwarder operating there, who will undertake the delivery of the package without cost to the Chilean customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the Chilean customer direct an international postal money order covering the estimated amount of the duty and other charges.

*Method of shipment.*—Samples of no value should be sent by sample post, and catalogues, price lists, and advertising pamphlets should go forward singly by mail as “printed matter” and not by parcel post. Such parcels must be wrapped and sent separately; but when larger quantities are sent they may be wrapped together or included in a package with other commodities without changing the customs treatment of either, provided they are mentioned on all shipping documents and customs declarations.

Bulk shipments should go by freight or express to an agent in Chile for distribution, or a reputable freight forwarder should be engaged to handle them.

“Combination packages” are not accepted by United States post offices for mailing to Chile.



## USE OF THE MAILS IN FOREIGN TRADE

During the last few years there has been a steady improvement in the Chilean parcel-post service in general efficiency and rapidity of handling packages. For example, official notices advising the addressee of the arrival of a parcel are generally delivered at Santiago within 8 to 10 days after the arrival at Valparaiso of the steamer which carried the parcel. When such notices are presented to the post office before 3 p. m. the packages are examined the following day by customhouse officials, when the interested parties are allowed to verify the contents, and they can take possession on payment of charges the day following. If the notices are presented after 3 p. m. the contents of the parcels are revised a day later and the parcels are at the disposal of the addressee the day following their examination. Upon presentation to the postal authorities of the official notice, which may cover a number of packages, the consignee signs a request for dispatch and pays a fee of 1 peso, besides 1 peso for each parcel.

International parcel-post packages are free from storage charges during the first ten days from the date of issue of the official notice referred to above. After this period, storage charges of 0.40 peso per day per parcel up to a maximum of 8 pesos per parcel are levied.

Foreign parcel-post packages not claimed within 30 days from date of issue of the official notice are automatically returned by the Chilean authorities, unless forwarders have given instructions to the contrary, which must be stated on the corresponding documents. The addressee may request, however, that reshipment be postponed for about 30 days. A fine of 1 per cent per month of the amount of duty payable is applied if the parcels are not taken out by seven days after the date of revision by the customs.

Only certain Chilean post offices are authorized to clear foreign parcel-post packages. These are listed below, together with the Provinces served by each office:

Arica	Province of Tacna.
Iquique	Province of Tarapaca.
Antofagasta	Provinces of Antofagasta and Atacama.
Valparaiso	Provinces of Coquimbo and Aconcagua.
Santiago	Provinces of Santiago, Colchagua, Talca, and Maule.
Concepcion	Provinces of Concepcion, Nuble, and Bio-Bio.
Valdivia	Provinces of Valdivia, Cautin, and Chiloe.
Magallanes	Province of Magallanes.

Parcel-post shipments are subject to an additional surtax of 30 per cent of the duty and to a handling fee of 0.20 peso per parcel.

Parcel-post packages may weigh up to 22 pounds and may be registered but not insured. No transit fees are payable, but a surcharge of 5 cents is collected on each package.

There is no postal C. O. D. service to Chile, nor has provision been made for sending the class of regular mail known as "small packets."

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Chile. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green

label, Form C 1 (Postal Form 2976), showing that the articles are subject to Chilean customs examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no Chilean regulations requiring the marking of imported goods with an indication of origin. When goods are imported bearing labels which attribute to them qualities superior to those which they actually possess, they are subject to duty according to the description on the labels. Certain foodstuffs, pharmaceutical specialties, and toilet preparations must be marked or labeled according to prescribed rules, which may be obtained upon request from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington. A statement of the gross weight in kilos should be stenciled on the outside of packages. Marking with a brush is not permitted.

*Documentation.*—Visaed bills of lading are required on all freight shipments to Chile valued at more than \$10. The documents should be presented at the Chilean consulate in the port of shipment for certification at least 48 hours before the vessel is scheduled to sail, otherwise an overtime charge is made. The visaed copy of the bill of lading, and preferably an extra copy, should go by the same boat as the goods. Bills of lading must show net weights.

Alteration or erasure renders documents void. When an error is discovered, a letter of correction, in Spanish, must be presented to the consul in triplicate. The Chilean consulate in New York allows one week for certification of the letter of correction. This letter should be certified by the consul, who returns one copy to the shipper, retains one, and sends one to the customs in Chile. When short shipment occurs a letter of correction should be prepared and consular visa secured.

The fees for the consular visa of the various documents on both freight and parcel-post shipments are:

Bill of lading on freight shipments under 200 tons (original)_____	\$2.00
For each additional 200 tons or fraction_____	2.20
Each extra bill of lading or invoice_____	2.20
Letter of correction in triplicate_____	4.50
Each extra page of documents certified_____	1.00
Late certification of documents_____	3.20

Since the requirement for consular invoice was abolished the former visa fee on that document is no longer collected from the shipper. The importer, however, is required to pay an additional charge on his goods, in lieu of the visa fee, amounting to 3½ per cent ad valorem.

Two copies of the customs declaration (Form 2966) are required on parcel-post shipments to Chile. These declarations may cover a group of packages mailed simultaneously by one exporter to one address and should be fastened to one of the packages of the group. Each package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the group. For example, if a single shipment were composed of

12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Chile by freight or express.

COLOMBIA

SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value, those mutilated, and those which are unsalable are free of duty in Colombia under article 271 of law No. 79 (Customs Code) of 1931. Samples of value are regularly dutiable.

The Colombian customs officials have ruled that no samples containing liquid shall be entitled to duty-free entry even though the samples are to be used for free distribution. A fine of \$1 is assessed on such packages in addition to the duty, plus 50 cents for each manifest.

Most commercial catalogues and price lists are admitted into Colombia free of duty. Other advertising matter is subject to duty. Very small quantities of any kind of printed matter, sent as such by ordinary mail and not by parcel post, would probably not be held by the customs for duty.

The duties assessed in Colombia on advertising matter, electro-types, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty, gold pesos <sup>1</sup>
186	Catalogues containing only the descriptions and sale prices of articles, without advertisements (anuncios).....	<i>Per gross kilo Free.</i>
	Almanacs, calendars, prospectuses, advertisements, and propaganda in leaf form or unbound (includes unbound catalogues with advertisements printed):	
187	Printed in only one color.....	0.60
188	Printed in different colors.....	.65
	Other prospectuses, advertisements, and propaganda, bound, except those mentioned in items 187 and 188:	
189	Printed in only one color.....	.65
190	Printed in different colors.....	.70
	NOTE.—Engravings, lithographs, prints, and figures with advertisements are classed in items 186 to 190.	
502	Clichés.....	.25
566	Lithographing stones.....	.03

<sup>1</sup> Colombian gold peso at par=\$0.973 United States currency.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Colombia, but duty-paid delivery may be accomplished by consignment in bulk to a local agent

there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Colombian customer. In either case the American exporter assumes responsibility for all expense incurred. There is no provision for international postal money-order service to Colombia.

*Method of shipment.*—Samples of no commercial value weighing up to 18 ounces may go forward by sample post. If the shipment is over that limit, it should, if possible, be broken up into a number of small parcels to permit sending by this means of transportation.

Advertising matter in small quantities may go forward by the regular mails as "prints," while shipments of dutiable samples and advertising matter should be sent by parcel post *only* if so directed by the Colombian firm.

Samples and advertising matter should not be inclosed in packages with other commodities. When a package contains articles subject to different rates of duty, or when dutiable articles and goods free of import duty are packed together in such manner that the quantity and value of the merchandise is not easily determined in the customs, the merchandise will become subject to the highest rate of duty applicable under the various tariff items except when the importer, upon being summoned by the customs administrator, separates the merchandise according to quantity and value, under customs supervision, on his own account and at his own risk, within five days from the date of receipt of such summons from the customs authorities. The importer will have to pay a surcharge of 5 per cent of the total import duty on the merchandise in addition to the duty charges.

"Combination packages" (see p. 7) are accepted for dispatch in the ordinary mail to Colombia.

#### USE OF THE MAILS IN FOREIGN TRADE

Complaint is made that parcel-post shipments are often subject to considerable delays in delivery, while frequent losses also are reported. The heavy surtaxes and fixed stamp charges assessed on all imports into Colombia, together with the special surtaxes applying particularly to parcel-post shipments, make the charges on small or low-value packages so high that such shipments are not to be encouraged.

The charges on parcel-post packages in addition to customs duties and surtaxes on dutiable packages are as follows (conversion to American currency made at par):

Stamp charges (payable at destination)-----	\$0.80
Fee for clearance permit-----	1.10
Interior service:	
First pound or less-----	.05
Each additional 4 ounces-----	.01
Valuation charge, each manifest-----	.15
Municipal tax, collected only on dutiable goods, per package-----	.10

There is an additional special tax of 15 per cent of the duties on all dutiable merchandise imported by parcel post. Parcels by air express are exempt from this surtax.

The services of a "despachante" (customs broker) are not required, although packages may be cleared and forwarded by recognized customs agents or brokers when they have been granted power of attorney.

Parcel-post packages to Colombia may weigh up to 22 pounds and may be registered but not insured. There is a surcharge of 5 cents on each parcel-post package, paid at time of mailing along with the postage. There is also a transit charge on packages going to places other than Barranquilla, Buenaventura, Cartagena, Riohacha, Santa Marta, and Tumaco.

There is no postal C. O. D. service to Colombia, nor has provision been made for sending the class of regular mail known as "small packets."

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Colombia. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no regulations in Colombia requiring the marking of imported goods to indicate country of origin. Special requirements are in effect regarding the labeling and marking of canned foods and pharmaceutical products, which may be obtained, upon request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

The gross weight in kilos should appear on all packages.

Identical marks and numbers are not permitted on packages covered by one consular invoice. Packages bearing identical marks or numbers will be liable to a fine of 10 per cent of the import duties on the respective merchandise, levied as an additional surcharge. Use of the same marks with different numbers—AX1, AX2, AX3, etc.—or the same number with different marks—1A, 1B, 1C, etc.—will not be construed as "identical marking" within the meaning of this paragraph and will not be subject to fine. Shipments of more than 50 containers of equal size, weight, and quality are exempt from the requirement that all packages be numbered consecutively with no repetition of marks or numbers.

*Documentation.*—The documents requiring consular visa for shipments to Colombia are the consular invoice and the bill of lading, and in addition a certificate of purity on foodstuffs. All copies of the documents are presented to a Colombian consul, who certifies them and returns one copy to the shipper. The consular invoice, accompanied by a complete set of bills of lading, should be delivered to the consulate for visa not later than 12 o'clock noon on the day before sailing of the vessel. Invoices are accepted for certification at the consulates from 9 a. m. to 3 p. m. on week days and from 9 to 11 a. m. on Saturdays.

Four copies of the consular invoice, prepared in Spanish, on a special form, are required on all shipments (except mail and parcel-post shipments valued at less than 50 pesos) and must be submitted to the Colombian consulate for certification. Consular invoices must

contain the following information: Name and address of the consignor; name of the vessel and of the captain, when shipped by sea; name of the shipping company in the case of shipments by common carrier by land or air, and in other cases mention should be made of the means by which the merchandise is transported to Colombia; probable date of sailing or shipment; port of destination, or the name of the customhouse if the merchandise is consigned to a customs office situated in the interior; name of the consignee of the merchandise, except when goods are shipped "to order," in which case, or, if the merchandise is consigned to the interior on a through bill of lading, this circumstance should be mentioned; marks, numbers, and other distinguishing signs of each package of merchandise except those that can not be marked; kind of container or method of packing—barrels, cases, bundles, etc.; gross weight of each package in kilos, except shipments of timber, lumber, metal in bars or in other forms, machinery packed in more than one case, and other merchandise specified by the Director General of Customs, which may be expressed by a figure representing the gross weight in kilos of the entire lot or complete machine; description of the contents of each package of merchandise (this description must include the name by which each item is known, the grade or quality, and any other information necessary to determine the character of the merchandise; the declaration preferably should be made in the language of the customs tariff, but this is not obligatory); purchase price of each item of merchandise purchased or shipped under agreement to purchase (if the merchandise is shipped other than upon purchase or agreement to purchase, the value of each article in the currency of the country from which the goods are shipped should be stated); domestic value of each item of merchandise; rate of exchange on day of presentation of the invoice, and the value of the merchandise expressed in Colombian pesos at that rate of exchange; the number of the bill of lading covering the shipment; a statement of all rebates, bounties, and drawbacks or other payments made or granted upon the exportation of merchandise by governments or dependencies or from any other source; and any other facts necessary to assist in the proper appraisalment of the goods.

When merchandise purchased in various consular districts is assembled and covered by a single consular invoice, the invoice must be accompanied by a certificate of origin, which also must have a consular visa.

Consular invoices are not required for merchandise valued at not more than 50 pesos, imported by mail; for merchandise from a wrecked or stranded vessel; for household effects used abroad, and used personal or traveling effects not purchased within six months prior to importation; for professional or trade tools and utensils when brought in personally; and for personal effects of Colombian citizens who have died abroad.

The value of merchandise which must be declared on consular invoices accompanying shipments to Colombia is "the principal value of the merchandise, representing the price of identical or similar goods in the principal markets of the country of origin when offered for sale at wholesale and in the ordinary course of commerce,

at the time of exportation, plus the cost of containers, other packing, freight charges, and all other costs up to the shipping dock in country of origin." Both the principal value and the additional costs must be declared in Colombian pesos, at the rate of exchange on the day of shipment, in the invoices referring to merchandise purchased or shipped under contract. For merchandise neither purchased nor shipped under contract, the principal value and additional costs must be declared in the currency of the country of origin, indicating also its equivalent in Colombian currency at the rate of exchange on the day of shipment.

Export duties, consular fees, maritime freight, and insurance costs are not included in the invoice value of foreign merchandise imported into Colombia.

The retail price of the goods as sold for consumption in the country of origin should be indicated in the consular invoice as an additional detail.

Forms may be obtained from Colombian consulates for 15 cents for a set of five. With each set of consular invoices, at least two copies of the bill of lading should be submitted to the consulate for certification. Only one "original" bill of lading may be issued by public carriers; this must be marked clearly and where it will be readily seen, "Negotiable original." The other copies must be clearly marked with their respective numbers—"Nonnegotiable second copy" (or duplicate), "Nonnegotiable triplicate," etc. Violations of this requirement are punishable by a fine of from 20 to 200 pesos.

Merchandise covered by a through bill of lading will be delivered only to or upon the order of a person for whom or to whose order the merchandise was delivered to the customs. All merchandise imported into Colombia will be held to be the property of the person to whom consigned; and the holder of the bill of lading properly indorsed by the consignee or, if consigned to "order," by the consignor will be considered the consignee thereof.

In case the consignee is unable to present the bill of lading with the customs declaration and the other documents required for the clearance of merchandise, the collector of customs may deliver the merchandise upon presentation of a bond equal to twice the value of the merchandise as estimated by the collector, conditioned upon the presentation of the bill of lading within a period of 90 days.

Goods will be held for 90 days if the consignee is unable to present the consular invoice and no copy has been received by the customs. Similarly, bond may be given for producing a certificate of origin or other documents required by law to accompany the customs declaration for the clearance of goods, with the exception of sanitary or other certificates covering the purity or the suitability of merchandise for human consumption and documents certifying freedom from disease.

Presentation of the customs declaration in the name of any person not having legal title to the merchandise will not invalidate the rights of its legal owner, nor will the legal owner be responsible for additional duties.

Consular documents are not needed for air-express packages.

There are no fees for the certification or visa of consular documents, the visa charges having been consolidated with the import

duties. However, the importer must affix stamps on his documents before the goods may be cleared. These stamp charges are:

	Pesos
On each set of consular invoices of one page (four copies)---	2.50
For each additional page-----	.50
For each set of bills of lading of one page (three copies)---	1.50
For each additional page-----	.50
For letters of correction (four copies)-----	1.50
For sanitary certificate-----	4.50

For parcel-post packages the Colombian stamp taxes are:

	Pesos
For consular invoice on packages valued at more than 50 pesos	3.00
For commercial invoice on packages valued at more than 50 pesos-----	3.00
Stamp tax on each parcel-post package other than those containing samples and advertising matter-----	.10

Two copies of the customs declaration (Form 2966) are required on each parcel-post package to Colombia. Grouping two or more such packages under one set of declarations is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package and a commercial invoice inclosed.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Colombia by freight or express.

## ECUADOR

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples which are unsalable or of no commercial value are free of duty in Ecuador. Such duty-free samples must be of sufficiently small size as to be unsalable or be so mutilated as to be unfit for commercial use. Samples considered by the customs authorities as having commercial value are subject to the same duties as are ordinary commercial shipments of these commodities.

Commercial advertisements, catalogues, calendars, almanacs, pamphlets, or cards for advertising purposes, plainly stamped to indicate that they are for free distribution, are admitted into Ecuador free of duty; also all kinds of printing plates, as will be seen from the following statement:

Tariff item	Article	Rate of duty
<b>ADVERTISING MATTER</b>		
801	Advertising chromos, posters, almanacs and calendars, and handbills, which have no intrinsic commercial value except as advertisements of foreign products and manufactures, intended to be distributed gratuitously and publicly, printed and marked as such, of specified houses or business enterprises-----	Free.
818	Books, pamphlets, almanacs or calendars, reviews, and periodicals not otherwise specified (includes commercial catalogues and price lists)-----	Free.
<b>ELECTROTYPES, ETC.</b>		
571	Plates or clichés, engraved for printing, of copper or of whatever other metal, or of those combined with wood or other material in whatever proportion-----	Free.



*Prepayment of duty.*—Inasmuch as samples of no commercial value and advertising matter are free of duty in Ecuador, the question of prepayment of duty arises only when sending dutiable samples. Such samples should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Ecuador, but duty-paid delivery can be accomplished by consignment in bulk to a local agent there for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without charge to the Ecuadorian customer. In either case the American exporter assumes responsibility for all expenses incurred. There is no provision for international postal money-order service to Ecuador.

*Method of shipment.*—Samples of no commercial value weighing up to 18 ounces may go forward by sample post; but if the parcel weighs more than that and can not be broken up into several units within the limit, it should go forward by freight or express.

Advertising matter in small quantities should be sent as "prints" through the regular mails.

Unless solicited with instructions to forward by parcel post, bulk shipments of samples or advertising matter should never go forward to Ecuador by parcel post, such shipments being subject to extra charges, varying from 0.90 to 4 sucres, apart from the liability of the package to customs duty and to a surcharge of 3 per cent ad valorem. Small packages sent by regular mails are generally delivered very promptly—usually on the day of arrival or on the day following. In the case of parcel-post shipments, long delays in delivery are said to be the rule, and loss of part or the entire shipment frequently occurs.

Inclosing samples and advertising matter in packages with other commodities does not affect the customs treatment of any part of the shipment. They should, however, be itemized separately on the invoice accompanying the goods.

"Combination packages" are not accepted by United States post offices for mailing to Ecuador.

#### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post packages may weigh up to 44 pounds. Both registry and insurance facilities are available. There are no transit fees, but a surcharge of 5 cents is collected on each package.

There is no postal C. O. D. service to Ecuador, nor has provision been made for sending the class of regular mail known as "small packets."

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Ecuador. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Ecuadorian customs authorities

for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No requirements are in force in Ecuador for marking imported goods to show country of origin. Certain pharmaceutical preparations and foodstuffs must be labeled and prepared according to special regulations, which may be obtained, upon request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

Packages should be marked to show the gross weight in kilos, in indelible, clearly legible figures, at least 6 centimeters (2.3622 inches) high, with the exception of coarse salt, potatoes, onions, garlic, rice, wheat and wheat flour, salmon and sardines in tins, cement, asphalt, coke, fuller's earth, kerosene, naphtha, wire, fresh fruits, wooden or reed containers to be used in exporting native products, and such other goods as may be specified from time to time by the Ministry of Hacienda. Markings may be applied with either brush or stencil.

The packages of one shipment must be numbered separately. Repetition of numbers is not permissible on packages or documents. In practice an exception is made in the general marking requirements on shipments of flour, so that it is permissible to show either one number or the same numbers on all packages of one lot.

*Documentation.*—The documents required to be legalized for freight shipments to Ecuador are the consular invoice and a non-negotiable copy of the bill of lading, and for certain kinds of packages a parcel receipt. They must be presented at the consulate for visa not less than 48 hours before the departure of the vessel, and not later than 3 p. m. on any day; and consular fees must be paid and documents withdrawn the day after being delivered at the consulate. Certified documents will be returned between the hours of 10 a. m. and 3 p. m. only. Steamship companies are required to present their documents at least 24 hours before sailing.

All consular documents must carry a sworn statement, signed by the shipper or his representative, declaring that the details stated in the documents are correct and that the shipper is aware of the penalties to which he is liable for errors.

Consular fees and invoice values appearing on consular invoices and ships' manifests must be stated in American dollars.

In making out both the consular invoice and the bill of lading the following should be observed:

The expression "sin marca" (without mark) is not allowed, unless the goods are shipped in bulk without packing.

The expression "sin numero" (without number) is not allowed unless the goods are shipped in bulk without packing; and the same number for more than one package is not permitted. This requirement does not apply, however, to the list of goods mentioned above under "Marking."

The number of packages of similar contents must be stated in figures, unless the goods are shipped in bulk without packing.

The contents and gross weight of each package or series of packages of similar contents must be listed.

A detailed description of the shipment, the names of shipper and consignee, and the Ecuadorian port of destination must be given.

In describing packages, the kind of package—crate, barrel, box, bale, etc.—must be stated. The expression "bulto" (package) is not sufficient except for bulk goods without packing, when the name of the article must be given.

Six copies of the consular invoice made out in Spanish on blanks obtainable from the consulate must be presented for visa at the Ecuadorian consulate at the port of shipment. Each copy must bear the designation "original," "duplicate," "triplicate," etc., in the corresponding order. Three copies are signed and sealed by the consul. The original copy goes to the shipper, to be sent to the consignee, one copy each to the director general of customs at Quito, Ecuador, the administrator of customs at the port of entry, and the director general of receipts, Quito, and two copies to the consulate for accounts and files. A seventh copy, which does not require consular certification, is presented to the steamship company by the shipper. A separate invoice is not required for each mark, provided all the goods are for one consignee and are included on one bill of lading. Two or more invoices for one bill of lading are prohibited and will not be accepted at customhouses.

As proof of the value of the goods, a copy of the insurance certificate is required to be shown to the consul at the time either of presentation or of withdrawal of the consular invoice. The value given on the consular invoice must be at least 70 per cent of the amount for which the shipment is insured. If the goods are not insured, the consul is required to investigate the declared value and, when necessary, cable to the customhouse of destination if corrections are to be made as a result.

Consular invoices must be prepared with great care and must describe the goods in the exact terminology of the Ecuadorian tariff. For shipments of manufactured products, generalizations such as "foodstuffs," "hardware," and "textiles" are not permitted. Terms such as "canned tomatoes" and "steel hinges, smooth or polished," should be used. In declaring textiles, the description must be in great detail as to composition, thread count, weight, etc.

The amount of goods subject to payment of duties per specified item of the tariff must be shown for each package or series of packages of identical contents, or for each different kind of goods if several kinds, dutiable at different rates, are contained in a single package. If the shipper does not know the dutiable unit of the merchandise or if goods are duty free, the quantity that has been taken as a basis for the commercial invoice and the net weight (including all inner and immediate wrappings) must be declared under the heading "Legal quantity." For beverages, the total quantity in liters must always be declared in the "Legal quantity" column. The true value of goods bearing ad valorem rates of duty must be declared in the "Legal quantity" column and also in the "Valuation" column.

The consular invoice must contain a declaration of the origin of the goods. Inasmuch as the regular invoice form of Ecuador pro-

vides no special space for this declaration, the attention of shippers is expressly directed to this requirement of the customs law.

The consular invoice may be written on the typewriter or by hand, but all copies must be indelible, clearly legible, on strong white paper, and be written on one side of the paper only. A description of only one kind of article may appear on any one line of the consular invoice form.

In addition to the requirements common also to the consular invoice as set out above, the bill of lading for Ecuador must satisfy the following:

If articles of several kinds are contained in a single package, a general declaration such as "perfumery," "drugs," or "hardware" is permissible.

The nonnegotiable copy of the bill of lading presented to the consulate must be in ink or otherwise indelibly written, legibly, and on strong paper, but no special form or size is required.

The bill of lading must show the total freight charges and the name of the vessel. It may relate to only one consular invoice.

Parcels weighing not more than 50 kilos (110.23 pounds) and valued at not more than \$25 may be sent to one consignee on a parcel receipt, which should be made out in quintuplicate and visaed, no fee being charged for the visa.

The Ecuadorian customs law provides no regular form for a letter of correction, but errors in invoices discovered before the sailing of the vessel are corrected by a note written on the invoice. Corrections may also be made by cable within 15 days after the departure of the cargo and before its arrival at the Ecuadorian port, indicating the errors and corrections in detail and stating that the errors were unintentional.

Provision is also made for correction of invoices at the Ecuadorian port of entry by the presentation of documentary proof that quantity, quality, weight, cost, or value as declared in the invoice are incorrectly stated and that the error was unintentional. This must be done before the consular invoice is presented. The director general of customs may then authorize, in writing, the correction of the error, and the declaration may be presented in accordance with the correction. These documents must be presented within 24 days after the arrival of the vessel carrying the goods. When the proof furnished is not sufficient to show that the incorrect declaration was unintentional, the director general of customs may, at his discretion, permit the correction of the error under bond, furnished by the interested party, equivalent to 25 per cent of the value of the goods. If fraud is discovered, the bond will be forfeited and the usual penalties imposed.

No consular documents are required on parcel-post packages valued at less than \$40. A consular invoice, made out as for freight shipments, is required for parcel-post packages valued at more than 200 sucres (\$40), and a surcharge of 30 per cent of the regular duties on dutiable goods and 10 per cent of the invoice value of free goods is levied for failure to present the consular invoice, except in the case of shipments from places where there is no Ecuadorian consul or other person authorized to visa shipping documents.

The fees for the consular visa of the various documents are:

Consular invoice on freight shipments up to \$25 in value....	\$1.00
Consular invoice on freight shipments of more than \$25 in value, 4 per cent of invoice value.	
Two per cent additional of the declared value is charged for certification of invoices of any value which are presented after the sailing of the cargo.	
Correction of invoices, in addition to the regular consular fee, for both freight and parcel-post shipments.....	5.00
Consular invoice on parcel-post shipments of more than \$40 in value, 5½ per cent of invoice value.	

No charge is made for legalization of the bill of lading. Fees are also waived in the case of invoices for goods ordered by the Ecuadorian Government, by municipalities, or by the Department of Public Health and for stamped gold or gold in bars. No fee is charged for invoices covering parcel-post shipments of books, pamphlets, or building plans, or seeds and plants when their importation is authorized by the Department of Agriculture of Ecuador.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Ecuador. This declaration may cover a group of packages mailed simultaneously by one exporter to one addressee and should be attached to one of the packages of the group. Each package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the group. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

A surcharge of 25 per cent of the duties on dutiable goods and of 10 per cent of the invoice value of duty-free goods is levied if the customs declaration is lacking. These surcharges do not apply if the parcel is covered by a consular invoice.

Packages containing the following articles are exempt from the surcharges mentioned above: Construction plans, projects, or manuscripts which are not merchandise; seeds and plants of all kinds the importation of which is authorized by the Department of Agriculture of Ecuador; Government and fiduciary papers which are not money and do not contravene the postal laws; and commercial samples without value.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Ecuador by freight or express.

## FALKLAND ISLANDS

### SAMPLES AND ADVERTISING MATTER

The only articles subject to duty in the Falkland Islands are alcoholic liquors, wines, and tobaccos, all other goods being free. There is therefore no tariff problem in forwarding general samples and advertising matter to these islands. However, international

postal money-order service is available if needed for the reimbursement of duties or delivery charges.

"Combination packages" are not accepted by United States post offices for mailing to the Falkland Group.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps impede the use of the parcel post to the Falklands. Parcel-post packages may weigh up to 22 pounds. They may be neither registered nor insured. Transit fees, which vary with the weight of the package, are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to the Falkland Islands, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

No marking regulations are in effect in this British colony.

Consular documents are not required on shipments to these islands. No special form need be used in invoicing duty-free goods. The invoice should go forward under separate cover.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to the Falkland Islands. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Falkland Group by freight or express.

### THE GUIANAS

#### BRITISH GUIANA

##### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples and patterns of no commercial value are admitted into British Guiana free of duty under regulations by the Governor in Council. Samples of commercial value are subject to the duties regularly applying on commercial shipments of these commodities.

Advertising catalogues and price lists, printed pamphlets, lithographed posters, etc., are free of duty in British Guiana. Electro-types, stereotypes, matrices, and clichés appear to be free of duty if

imported by printers for their own use; otherwise they are subject to duty at the general ad valorem rate of 40 per cent. There is also a bill-of-entry tax of 3 per cent ad valorem on imports.

*Prepayment of duty.*—Inasmuch as it is always advisable to deliver dutiable samples and advertising matter free of charge to prospective foreign customers and duties can not be prepaid in the United States, the services of a local agent in British Guiana or of an American freight forwarder operating there should be engaged to clear parcels through the customs and deliver them to the British Guiana merchant, billing the United States firm for all expense incurred; or it is possible for the shipper himself to mail to the British Guiana merchant direct a post-office money order covering the estimated amount of the duty and other charges.

*Method of shipment.*—Samples and advertising matter may go forward in the manner most convenient to the shipper, the method of transportation not affecting the customs treatment of parcels in British Guiana.

“Combination packages” (see p. 7) are accepted for dispatch in the ordinary mail to British Guiana.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure hinder shipment to British Guiana by parcel post, nor are there any transit fees to be paid. Parcel-post packages may weigh up to 22 pounds and may be registered but not insured.

There is no postal C. O. D. service to this colony.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to British Guiana, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No requirements are in force in British Guiana for marking goods with country of origin. Information regarding the labeling of certain foodstuffs may be obtained, upon request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

*Documentation.*—Advertising matter and samples require no special form of invoicing. All goods dutiable at ad valorem rates should be invoiced according to the abbreviated form of standard invoice recommended by the British Imperial Customs Conference. This abbreviated form follows.

## ABBREVIATED FORM OF BRITISH STANDARD INVOICE AND DECLARATION

[To be written, typed, or printed on firm's letterhead]

Country of origin <sup>1</sup>	Marks and numbers on packages	Quantity and description of goods	Selling price to purchaser	
			@	Amount

<sup>1</sup> To be left blank.

[Certificate to be written, printed, or typed on reverse side of invoice]

I, (1) \_\_\_\_\_ of (2) \_\_\_\_\_ of (3) \_\_\_\_\_ manufacturer/supplier of the goods enumerated in this invoice amounting to \_\_\_\_\_ hereby declare that I (4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier and that I have the means of knowing and do hereby certify as follows:

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever, other than as fully shown on this invoice or as follows (5): \_\_\_\_\_

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 193\_\_\_\_ (6).  
Signature: \_\_\_\_\_

Witness (7) \_\_\_\_\_

- (1) Manager, chief clerk, or as the case may be.  
 ✓ (2) Name of firm or company.  
 (3) Name of city or country.  
 (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.  
 (5) Particulars of any special arrangement.  
 (6) In the case of shipments to Gambia, here add the words "except as mentioned in marginal note on invoice form."  
 (7) The witness need not necessarily be a magistrate, notary, or other public official, but may be any person competent to sign as a witness to signatures on ordinary business documents.

This invoice should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to British Guiana. Grouping two or more parcel-post packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to British Guiana by freight or express.

## FRENCH GUIANA

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into French Guiana free of duty, while those considered as having a sales price are treated as ordinary commercial shipments of the same commodities. Samples of fabrics are accorded free admission if



of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants" or are complete articles such as handkerchiefs, shawls, and cravats, they should be so cut or slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

No article of commercial value should be inclosed in a parcel of samples sent by the regular mails. Samples of commercial value sent by mail should go forward by parcel post and are then subject to the same customs treatment as when shipped by freight or express.

Advertising matter is subject to duty when imported into French Guiana. It is understood that in practice, however, single trade catalogues sent through the regular mails as "printed matter" are not held by the customs authorities for duty.

The duties assessed in French Guiana on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty		
		General, francs <sup>1</sup>	Minimum, francs <sup>1</sup>	To the United States, francs <sup>1</sup>
469	Engravings, facsimiles of engravings, photo-engravings, photocollographs and the like, prints, lithographs, chromos, labels and designs of all kinds, including calendars and commercial advertisements, whether bound or not, and interiors of albums for photographs and collections:			
	Not glazed—			
	Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter—	<i>Per net kilo</i>	<i>Per net kilo</i>	<i>Per net kilo</i>
	350 grams and less.....	11.20	2.80	4.20
	From 351 to 700 grams.....	8.80	2.20	2.60
	More than 700 grams.....	8.00	2.00	2.00
	In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter—			
	350 grams and less.....	28.00	6.50	10.50
	From 351 to 700 grams.....	21.20	5.30	6.30
	More than 700 grams.....	12.00	3.00	3.15
	Glazed, and similar—			
	Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter—			
	350 grams and less.....	13.45	3.50	5.40
	From 351 to 700 grams.....	11.05	2.95	3.80
More than 700 grams.....	10.25	2.75	3.95	
In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter—				
350 grams and less.....	28.25	7.25	11.25	
From 351 to 700 grams.....	23.45	6.05	9.50	
More than 700 grams.....	14.25	3.75	4.35	
539	Stereotype plates and quoins for printing on paper, other than wall paper, even if with designs obtained by photo-mechanical processes.....	<i>Ad valorem</i> <sup>2</sup> 40%	<i>Ad valorem</i> <sup>2</sup> 10%	<i>Ad valorem</i> <sup>2</sup> 10%
540	Other.....	Free.	Free.	Free.

<sup>1</sup> Duties are paid in French paper francs at current exchange.

<sup>2</sup> Ad valorem rates are calculated on the c. i. l. value in port of entry.

*Prepayment of duty.*—In French Guiana, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Since duties can not be prepaid in the United States on shipments to French Guiana, duty-paid delivery can be effected only through consignment in bulk to a local agent there or by arrangement with an American freight forwarder operating in the colony. In both instances the shipper assumes responsibility for all expenses incurred in the delivery of the parcels. International postal money-order service is now available to French Guiana.

*Method of shipment.*—Small quantities of samples and advertising matter should be sent by sample post or as “prints,” respectively, in order to obviate the necessity for customs clearance and to insure duty-free delivery of small packages of no commercial value. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his foreign customer, no favor being shown one method of transportation over another.

There is nothing to prevent the inclosure of samples and advertising matter in commercial shipments of other goods, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to French Guiana.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on parcel-post shipments to French Guiana. Parcels may weigh up to 11 pounds, but they may be neither registered nor insured. No transit fees are collected.

There is no postal C. O. D. service to this colony, nor has provision been made for sending the two classes of regular mail known as “small packet” and “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to French Guiana, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No general requirements are in force in French Guiana for marking imported goods to indicate the country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words “importé de” followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend “Etats Unis d’Amerique.” All American fashion magazines are required to have printed on the front page the legend “Imprimé en Etats Unis d’Amerique” when edited in France and

printed in the United States or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in French Guiana, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—There is no difference in the documents required on shipments to French Guiana whether by parcel post, express, or freight. Goods subject to ad valorem duties require a certified invoice; while all goods benefiting by rates of duty lower than the general rates—which category includes most articles from the United States—should be accompanied by a certificate of origin in order to avoid assessment of the higher rates of duty. In case both documents are necessary a combined document is used, with a single fee for certification. The shipping documents should go forward separately from the goods.

The fee for certification of invoices and certificate of origin is \$1 for each. For the combined document one fee of \$1 is charged. Forms are obtainable in the United States from French consuls.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to French Guiana. This declaration may cover a group of packages mailed simultaneously by one exporter to one addressee and should be attached to one of the packages of the group. Each package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the group. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to French Guiana by freight or express.

## SURINAM (NETHERLAND GUIANA)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Although no definite provision on this point is found in the customs tariff of Surinam, it is understood that samples of no commercial value are admitted free of duty. Samples recognized as having commercial value are subject to the duties regularly applying to commercial shipments of the merchandise represented. Most goods imported into Surinam are subject to a duty of from 10 to 16 per cent of the c. i. f. value, with a surtax of 12 per cent of the duty.

Advertising catalogues and price lists, electrotypes, stereotypes, matrices, clichés, etc., are free of duty.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Surinam, but duty-paid delivery can be accomplished by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without charge to the Surinam customer. In either case the American exporter assumes responsibility for all expense incurred. International postal money-order service is now available to Surinam.

*Method of shipment.*—Samples and advertising matter may go forward by the means of transportation most convenient to the shipper, although small quantities should be sent by sample post or as "prints," respectively, in order to assure duty-free delivery and to avoid the necessity of clearing the packages through the customs.

No penalty attaches to wrapping together samples and advertising matter in bulk or to inclosing them with other commodities.

"Combination packages" are not accepted by United States post offices for mailing to Surinam.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Surinam. Parcels may weigh up to 11 pounds, but may not be registered. It now is possible to insure packages with an indemnity up to \$100. No transit fees are collected.

There is no postal C. O. D. service to this colony.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Surinam, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No special regulations for marking goods or packages are in force in Surinam.

*Documentation.*—Consular documents are not required, the ordinary commercial invoice and ocean bill of lading sufficing. These should go forward separately from the goods.

Two copies of the customs declaration (Form 2966) are required on parcel-post shipments. These declarations may cover a group of packages mailed simultaneously by one exporter to one addressee and should be attached to one of the packages of the group. Each

package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the group. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Surinam by freight or express.

**PARAGUAY**

**SAMPLES AND ADVERTISING MATTER**

*Import duties.*—Samples of no commercial value are admitted into Paraguay free of duty. Such samples include single socks, shoes, or hats that have been so mutilated as to be unfit for sale, small swatches of cloth, and similar articles which obviously can not be sold. Samples of value are subject to the regular duties ordinarily applying to commercial shipments of these goods.

It also is possible for bona fide commission merchants to bring in samples up to a value of 1,000 gold pesos (\$965) free of duty on condition that they be reexported within four months, provided bond is arranged satisfactorily with the customs and the samples can be identified at time of export as the ones for which the bond was furnished. This bond is canceled when the samples are reexported.

Catalogues, price lists, and advertising matter in general are free of duty in Paraguay. Blotters having printed advertisements are, however, subject to duty.

The customs treatment of advertising matter and electrotypes and other printing plates in Paraguay is as follows:

Tariff item	Article	Rate of duty, <sup>1</sup> gold pesos <sup>2</sup>
<b>ADVERTISING MATTER</b>		
828	Chromes, prints, almanacs and calendars, and advertising handbills that have no intrinsic commercial value except as advertisements of foreign manufactures and products, intended for gratuitous and public distribution, stamped and identified as such, of specified houses and establishments.....	Per 100 legal kilos <sup>3</sup> Free.
845	Books, pamphlets, almanacs and calendars, reviews, and periodicals not otherwise specified.....	Free.
880	Blotting paper cut to measure or not, printed or not in form of advertisements.....	9.75
<b>ELECTROTYPES, ETC.</b>		
595	Plates and clichés engraved for printing, of copper or any other metal, or of metal combined with wood or other material in any proportion.....	-
ex650	Vignettes and similar printers' accessories.....	Free. Free.

<sup>1</sup> Does not include surtax of 1¼ per cent ad valorem assessed on all imports.  
<sup>2</sup> Argentine gold peso (used for customs purposes in Paraguay) at par = \$0.965 United States currency.  
<sup>3</sup> Legal weight includes interior wrappings.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending

clearance of parcels through the customs. Since duties on shipments to Paraguay can not be prepaid in the United States, duty-paid delivery may best be accomplished by consignment in bulk to a local agent in Paraguay, for distribution, or through the services of an American freight forwarder operating there, who will undertake the delivery of the package without charge to the Paraguayan customer. In either case the American exporter assumes responsibility for all expense incurred. There is no provision for international postal money-order service to Paraguay.

*Method of shipment.*—Samples of no commercial value weighing up to 18 ounces may go forward by sample post. Parcels weighing over 18 ounces and those subject to duty may go forward by parcel post, express, or freight, according to the convenience of the shipper.

Advertising matter in bulk may be sent by the means of transportation most convenient to the shipper. Small quantities should go by the regular mails as "prints."

The inclusion of samples and advertising matter in bulk in parcels with other commodities will not affect the customs treatment of any of the contents of the package.

"Combination packages" are not accepted by United States post offices for mailing to Paraguay.

#### USE OF THE MAILS IN FOREIGN TRADE

No delays or formalities attend the clearance of parcel-post packages, which have one advantage over freight transport in that they arrive in about 25 days, while freight shipments may be delayed in transshipment and often require three months to arrive in Asuncion.

The customs clearance of parcel-post packages is comparatively simple, a special parcel-post division at the customhouse under the direction of special examiners and officials having been organized. Upon receipt of the mail, a notice advising addressees to call at the parcel-post division of the customhouse to take delivery of the packages is immediately sent out, usually reaching the importers on the day following the arrival of the mail. The addressee or his authorized agent must then place a 10-peso paper (about \$0.20) revenue stamp upon the reverse side of the notification slip and have it signed by the director of customs or his secretary. This constitutes an authorization for the chief of the parcel-post division to examine the package in the presence of the addressee or his agent and to deliver same upon the payment of the customs duties if any. In all cases the addressee or his duly authorized agent must appear at the parcel-post division and be present during the examination of the package. For packages intended for interior points, it is necessary for the addressee to make the customs clearance at the customhouse at Asuncion.

Upon examination of the package, a proper entry is made out on the prescribed form by the official in charge of the division and signed by the addressee. The entry is then immediately passed through the regular liquidation course, a clearance or receipt of the cashier is attached, one copy being handed to the importer, and the package delivered to the importer, all of which requires perhaps an hour's time. Packages containing samples are subject to the same routine as packages of ordinary merchandise.

Parcel-post packages may weigh up to 22 pounds but may not be registered or insured. An additional fee for 20 or 40 cents, according to weight, is charged on all packages for transshipment at Buenos Aires, Argentina, as well as a flat surcharge of 5 cents per package.

There is no postal C. O. D. service to Paraguay, nor has provision been made for sending the class of regular mail known as "small packets."

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Paraguay. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are not permissible in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no Paraguayan regulation requiring the marking of imported goods with an indication of origin. Imports of pharmaceutical preparations and certain foodstuffs require special marking and labeling, details of which may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon request.

Indication of the weight of packages is not required, but it is advisable to show gross and net weights; if so marked, weights must be stated in kilos. All packages should be marked "Buenos Aires [or 'Montevideo,' as the case may be] en transito para Paraguay."

*Documentation.*—On freight shipments from the United States to Paraguay only the consular invoice and certificate of origin need be presented for visa. Forms are obtainable from Paraguayan consulates.

Paraguay, like Bolivia, lies wholly inland. Asuncion is 800 miles from the seacoast and is reached by river steamer. Hence all overseas merchandise must be transshipped at either Buenos Aires or Montevideo, and for this reason the documents required should be sent to the transshipping port to avoid delays in forwarding the goods to Paraguay. The original consular invoice is required to effect this transshipment in all cases, and unless freight is prepaid all the way, the original bill of lading also is needed. The bank through which the transaction is handled should be informed of the whereabouts of these documents in order that it may be prepared to trace them in the event of delay and also that it may know how to proceed in the presentation of the draft if the goods are to await transshipment pending acceptance or payment.

The consular invoice is a combination of invoice and certificate of origin. Four copies must be visaed by the Paraguayan consul at point of origin or port of embarkation. The consul will visa additional copies if desired by the shipper. The original copy should be written in ink, preferably with typewriter; the other copies may be made by the use of carbon paper or other duplicating process. All copies must be written in Spanish on the standard invoice form.

One copy of the consular invoice is returned to the shipper, one is retained for the files of the consulate, and the other two, one of

which should be the original, are sent by the consul who visas the documents to the Paraguayan consul at the last point of transshipment for Paraguay, and from that point forwarded to the collector of customs at Asuncion. The consular invoice must contain the following details: Name of the shipper and of the consignee; name of the place in which the invoice was prepared, port of destination in Paraguay, and date of invoice; number of each page of the invoice as well as the total number of sheets of which the invoice is composed; marks (and countermarks, if any) of the packages appearing on the invoice (only one shipment may appear on one invoice; the expression "without marks" or similar phrase is not permitted unless the merchandise covered by the invoice is in bulk without packing); numbers of the packages of each kind covered by the invoice (a single number for more than one package and the expression "without numbers" are not permitted unless the merchandise covered by the invoice is in bulk without packing); the number of small packages, expressed in figures, contained in each large packing case or series of cases in which the same kind of merchandise is packed (if more than one kind of merchandise is packed in a single case, a separate entry on the invoice must be made for each kind; extreme care should be exercised in this matter); the class of package—box, case, bale, bag, cask, crate, bundle, etc. ("package" or similar phrase must not be used except for articles without packing—when the name of the article should be stated—or cargo in bulk); contents of each package or series of packages of the same contents, in specific nomenclature, setting forth the component materials; country of origin of the goods consigned on each invoice; gross weight of each package (the gross weight of several packages of different contents must not be included as one item or lot in the invoice); legal quantity of each package or series of packages of the same contents, on the basis of the unit upon which duties are assessed; true cost of each item of merchandise, including the cost of packing, in the currency of the country where the goods were bought; total amount of freight, insurance, and other expenses in connection with the shipment of the goods up to the point of transshipment; the sum of all of the items of the invoice, in the currency of the country where the merchandise was bought or consigned for shipment.

In describing goods the exact nomenclature of the Paraguayan tariff should be used when possible. Instructions from the customer on this point should be followed most carefully.

The Paraguayan customs authorities are permitted to demand from the importer all documents and correspondence relative to the purchase, in order to verify the value declared in the consular invoice. If the importer fails to comply within two days, the customs authorities can elect to use the value shown in the catalogue of the exporter, less the usual discount. Therefore, if the prices at time of shipment are different from those quoted in the catalogue, the exporter should so inform the importer, plainly stating price and discount allowed, in order that the valuation can be verified. This letter should be in Spanish. It is advisable to invoice goods at



net prices to avoid possible assessment of ad valorem duties on list prices.

The original copy of the bill of lading is required to clear a shipment at the customhouse. For freight carried by ship the bill of lading should be written in Spanish, in ink or by other indelible process.

For goods transhipped from ocean vessels to river steamers at Buenos Aires, the bills of lading issued in the United States cover the shipments only to Argentina. Additional bills of lading are taken out in Buenos Aires for the shipments from that city to Asuncion. Hence ocean bills of lading on such shipments are being certified by Argentine consuls in the United States, instead of Paraguayan consuls, the bills of lading being marked "en transito," and signed and sealed by the Argentine consuls; and certification of the bill of lading on shipments to Paraguay by Paraguayan consuls is accordingly not required.

No consular visa is necessary for commercial invoices, but they will be certified by the consul if desired.

It is understood that Paraguayan consuls will certify letters of correction, but no information as to time limit, fee, or other details has been issued.

All documents should be forwarded promptly under separate cover, the consular invoice and certificate of origin and bill of lading to the agent in transshipping port and the commercial invoice to the consignee.

The consular fees for visa of documents are:

Consular invoice and certificate of origin, set of 4.....	\$4.00
Each additional copy.....	1.00
Bill of lading (upon request).....	2.00
Commercial invoice (upon request).....	2.00

For legalization of additional copies of consular invoices or bills of lading requested after departure of the vessel a fee of \$2 per copy is charged.

No consular invoice is required for parcel-post shipments, but they must be accompanied by a commercial invoice, in duplicate, properly filled out.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Paraguay. This declaration may cover a group of packages mailed simultaneously by one exporter to one addressee. Each package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

It is necessary, also, to attach dispatch notes (Form 2972) to each parcel-post package (or to one package in the case of group shipments) going to Paraguay.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Paraguay by freight or express.

## PERU

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples obviously of no commercial value are admitted into Peru free of duty. Such samples comprise small swatches of cloth and similar articles in quantities sufficiently small to be considered as having no market value. Samples regarded as salable, and therefore as having commercial value, are to be declared in the same way as ordinary commercial shipments of these commodities, and are subject to the same duties. If, upon inspection of dutiable samples, the importer so desires, payment of duty will be suspended upon mutilation of the samples so as to render them entirely unsalable. It is advisable to mutilate the samples before forwarding. Declaration of dutiable samples as "without value" is penalized by an assessment of double the duties ordinarily applying. Dutiable samples may also be temporarily imported as such, for a period of six months, upon a deposit of double the duty, which will be refunded upon proof of reexportation within the specified time. A ministerial resolution of January 5, 1932, orders that samples of pharmaceutical specialties bearing labels indicating that they are for free distribution among the professional trade shall be cleared with a reduction of one-fourth of the duties payable in accordance with the customs tariff.

While all advertising matter is now subject to duty upon importation into Peru, it is understood that single catalogues sent as "printed matter" through the regular mails are not held by the Peruvian customs authorities for duty.

Advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are dutiable in Peru according to the following schedule:

Tariff item	Article	Rate of duty, <sup>1</sup> soles
<b>ADVERTISING MATTER</b>		
1383	Advertisements of foreign firms, commercial catalogues, calendars, and almanacs advertising medicinal specialties.....	<i>Ad valorem</i> <sup>3</sup> 10%
1384	Same, of Peruvian firms (unframed).....	<i>Per gross kilo</i> <sup>4</sup> 1.00
1417	Engravings, chromos, prints, photogravures, lithographs, and oleographs without frames.....	<i>Per legal kilo</i> <sup>5</sup> 2.00
1418	Same, with frames.....	<i>Ad valorem</i> <sup>3</sup> 40%
<b>ELECTROTYPES, ETC.</b>		
1147	Wooden type and clichés for printing.....	<i>Per gross kilo</i> <sup>4</sup> Free.
792	Same, of iron, lead, tin, aluminum, or zinc, with or without base of other materials.....	Free.
896	Same, of copper, whether or not mounted on wood.....	.05

<sup>1</sup> Not included in these rates are surtaxes of 22 per cent of the duties collected on all imports at the ports of Pisco, Chimbote, Talara, and Paita, 21 per cent at Callao, and 20 per cent at all other ports of Peru; at all ports on all goods except vermicelli products, rice, flour, lard, tea, and wheat, 2 per cent ad valorem on freight and 7 per cent ad valorem on parcel-post shipments.

<sup>2</sup> Peruvian sol stabilized at \$0.29 United States currency.

<sup>3</sup> Ad valorem rates are calculated on the c. i. f. value point of destination, including consular fees.

<sup>4</sup> Gross weight is the total weight of the package.

<sup>5</sup> Legal weight includes the weight of inner packings.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be pre-paid in the United States on shipments to Peru, but duty-paid delivery can be accomplished by consignment in bulk to a local agent there for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Peruvian customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the Peruvian customer direct an international postal money order covering the estimated amount of the duty and other charges.

*Method of shipment.*—Packages of samples of no commercial value weighing up to 18 ounces should go forward by sample post, marked “Muestras sin valor.” Larger packages of such samples and those of commercial value may go forward by parcel post, but should be so sent *only if solicited* by the Peruvian consignee.

Advertising matter in small quantities should always be sent by the regular mails as “prints” and *never* by parcel post, since non-dutiable packages sent by the regular mails escape considerable extra charges (see below) and also the tedious customs formalities which attend the clearance of parcel-post packages. Notification of the arrival of registered parcels is rarely delayed, and delivery is made immediately upon signing the delivery slip.

When packages are sent by parcel post, the addressee receives an official notice that a package has arrived, but he has no means of ascertaining the contents until after payment of the duty. Furthermore, the addressee or his representative is required to go to the parcel-post section of the general post office and withdraw the parcel consigned to him, presenting the notice and paying all the charges that have accumulated.

Although samples and dutiable advertising matter may be included in bulk shipments of other commodities, the packing of merchandise of different classes in one case or package should be avoided, as the customs inspectors must open and examine mixed packages in detail, while for straight shipments one case only, taken at random, usually is opened. If mixed packages are sent, they should be accompanied by documents giving an itemized list of all goods in the cases. Failure to do this may result in the levying upon all the packages of the duty applicable to the highest taxed article contained in the shipment, even though there be only one mixed package.

“Combination packages” are not accepted by United States post offices for mailing to Peru.

#### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post packages may weigh up to 22 pounds and may be registered but not insured. There are no transit fees, but a surcharge of 5 cents is collected on each parcel-post package sent to Peru.

According to recent advices the following charges, which do not apply to imports through the regular mails or to shipments by

freight or express, are collected on parcel-post packages in addition to the customs duties:

Post-office building fund, 2 per cent ad valorem.

Sanitation tax, 10 per cent of duties.

Stamp tax on documents, 1.20 soles each.

(See p. 141 for consular fees on shipments by express and freight.)

Considerable congestion exists in the parcel-post service, so that long delays sometimes occur in notification of arrival of packages and also in delivery after notification. Frequent losses in whole or in part are reported.

There is no postal C. O. D. service to Peru, nor has provision been made for sending the class of regular mail known as "small packets."

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Peru. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Peruvian customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in effect in Peru requiring imported goods to be marked with the country of origin. There are special requirements for labeling and marking certain foodstuffs and pharmaceutical preparations, which may be obtained, upon request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

Packages must bear an indication of gross weight in kilos. Marks may be applied with either a brush or a stencil.

*Documentation.*—Shipments to Peru by freight or express require a visaed bill of lading and a consular invoice, which must be made out in quadruplicate on the prescribed form in Spanish. The invoice forms are furnished by Peruvian consulates.

The documents must be visaed by the consul before being presented to the steamship company. In New York City the consul does not return documents until after 3 p. m. of the day following presentation, so that they should be submitted in ample time to permit their completion before the sailing of the vessel. It is important, also, that the consignee receive the documents in time to effect clearance. Particularly on shipments from Pacific ports it may be necessary to give the shipping documents to the captain of the vessel on which the goods are shipped, because some of the fast freight boats do not carry mail and would arrive at Peruvian ports before the documents. If the original consular invoice is not received in the Peruvian customhouse, a fine of 25 per cent of the value of the goods as declared in the commercial invoice is imposed.

If no Peruvian official is available at port of embarkation for the certification of the documents, they may be certified by the consul of a friendly nation, or by the signatures before a notary public of two reputable merchants, or by members of the chamber of commerce.

The invoice forms should be filled out with scrupulous care to insure an accurate and detailed description of the goods, stating the component material, with a precise statement of weights (net, legal, and gross) and measurements. Alterations or erasures in the invoice are not permitted. If errors occur, the correction should be noted separately on the invoice and be certified by the consul. Errors discovered after the certification of documents should be rectified within eight days by a letter of correction in quadruplicate, visaed by the consul, who will return one copy to the shipper to be dispatched to the consignee.

Importers may correct or amplify the declarations on the consular invoice by means of the regular clearance application or a special petition. The clearance application or the petition must, however, be accompanied by the original commercial invoice or other document as proof of the character and value of the goods. All discounts are required to be eliminated and only net prices shown on commercial invoices accompanying shipments of goods dutiable *ad valorem*.

Consular invoices must contain the following information: Names of shipper and consignee; ports of shipment and of destination, and the name of the vessel and its captain; marks, serial numbers, and total number and kind of packages; name, quantity, kind, and component materials of the contents of each package; gross, net, or legal weight and measurement of each package according to the dutiable unit designated in the tariff for each article (kilos, liters, meters, etc.); cost of goods in the country of origin<sup>1</sup> and additional costs to the warehouse of destination in Peru; value f. o. b. port of shipment; country of origin of the merchandise; and a declaration that the statements contained in the invoice are true and accurate and that the invoice has legal value in any disputes that may arise.

A consular invoice may not cover more than one bill of lading, but a bill of lading may cover more than one consular invoice. Consular invoices may be certified only for major ports of Peru, the minor port of destination to be noted in parentheses in the document.

Shippers are urged to use as nearly as possible the phraseology of the Peruvian tariff, particularly as applied to the component materials of the goods.

The bill of lading must be presented to the consul with the invoices and must be dispatched by the same vessel. It need not be certified, but must be stamped by the consul before being signed by the steam-

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<sup>1</sup> "Cost in the country of origin" is understood to include the factory price, plus the cost of packing, freight charges, insurance, consular fees, and other expenses up to the port of shipment. Transportation costs include shipping charges and maritime freight up to the Peruvian warehouse. When no detailed account of shipping costs is presented, such costs will be understood to be 20 per cent of the value of the goods shipped. If shipped c. i. f., port of destination, the charge from seaboard to warehouse in Peru will be 5 per cent of the value of the goods. All discounts must be eliminated and only net prices shown on documents accompanying goods dutiable *ad valorem*, otherwise duties will be assessed on the full listed price.

ship company. One copy is retained by the consul. No charge is made for stamping and no specified number of copies is required. The amount of freight paid on shipments of merchandise must appear on all copies of the bill of lading for the use of the Peruvian officials in the collection of the stamp tax.

If bills of lading accompanying shipments to the Liguia Terminal at Callao are not made out in Spanish, a signed declaration, showing the weight and measure of each item (in metric units) and mark not indicated on the bill of lading, must be delivered to the terminal administration.

The fees for consular visa on documents are:

For freight shipments (including duty-free goods):

Consular invoice, 5 per cent ad valorem.

Bill of lading, no charge.

Letter of correction, \$1.

For parcel-post shipments:

Consular invoice, 5 per cent ad valorem.

Additional fee on all shipments, 1 per cent ad valorem.

Consular fees on both freight and parcel-post shipments are collected at the consulate at time of visa.

Gift articles brought in in baggage are subject to consular fees.

One copy of the customs declaration (Form 2966) is required for each parcel-post package sent to Peru. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs authorities, is necessary on commercial parcel-post or mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Peru by freight or express.

## URUGUAY

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples which are plainly of no commercial value are admitted into Uruguay free of duty. Samples considered as having commercial value are subject to the duties ordinarily applying to commercial shipments of these articles. Samples otherwise dutiable may be admitted free of duty if so marked, stamped, defaced, or mutilated as to be totally unfit for sale.

All advertising matter is regularly subject to duty upon importation into Uruguay, if sent in bulk; but single copies of catalogues sent by the regular mails as "printed matter" are not held for duty, nor is duty reported to be collected on packages by parcel post if the value is less than 5 pesos.

The duties assessed in Uruguay on advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Paper schedule item	Article	Valuation, pesos <sup>1</sup>	Rate of duty, <sup>2</sup> per cent of valuation
<b>ADVERTISING MATTER</b>			
		<i>Per legal kilo<sup>3</sup></i>	
1712	Almanacs and calendars in general.....	2.50	48
1889	Catalogues with price lists.....	.20	31
1890	Catalogues without price lists.....	.40	31
1891	Catalogues published abroad for firms in Uruguay.....	.50	31
1895	Booklets and folders, printed or lithographed in whole or in part.....	.58	31
1902	Advertising on paper, loose sheets, with calendars on paper, cardboard, or cloth, printed in one color.....	.80	31
1903	Same, in more than one color.....	.80	31
1904	Same, without calendar, in one color.....	.40	31
1905	Same, in more than one color.....	.40	31
1908	Advertisements, lithographed, photographed, or oleographed, in one color.....	1.50	31
1909	Same, in more than one color.....	1.50	31
1810	Same, engraved, in one color.....	4.00	31
1911	Same, engraved, in more than one color.....	4.00	31
<b>ELECTROTYPES, ETC.</b>			
		<i>Per gross kilo<sup>4</sup></i>	
1997	Type, rules, spaces, ornaments, clichés, etc., for printing.....	.60	8

<sup>1</sup> Uruguayan peso at par—\$1.03 United States currency.

<sup>2</sup> Does not include the surtax of 14 per cent of the official valuation on all these items except printing type, clichés, etc., on which the surtax is 9 per cent of the valuation.

<sup>3</sup> Legal weight includes the inner packing.

<sup>4</sup> Gross weight includes the inner packings and the outer containers.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties on shipments to Uruguay can not be prepaid in the United States, but duty-paid delivery can be effected by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Uruguayan customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the Uruguayan customer direct an international postal money order covering the estimated amount of the duty and other charges.

*Method of shipment.*—Packages of samples of no commercial value weighing up to 18 ounces should go forward by sample post, marked "Muestras sin valor." Larger packages of such samples and those of commercial value may go forward by parcel post, but should be so sent *only if solicited* by the Uruguayan consignee.

Advertising matter in small quantities should be sent by mail as "prints" in order to be sure that it is granted duty-free admission. Bulk shipments may be sent by the means of transportation most convenient to the shipper.

No penalty attaches to mixed packing.

"Combination packages" are not accepted by United States post offices for mailing to Uruguay.

## USE OF THE MAILS IN FOREIGN TRADE

There are no local handicaps affecting parcel-post packages sent to Uruguay if the formalities and conditions regulating the same are carefully complied with at point of shipment. Packages sent by parcel post are reported to be admitted free of duty when the value is declared to be less than 5 pesos.

Normally no delays occur in notification of arrival of parcels and the clearance procedure is fairly expeditious. It is not necessary for the consignee to appear in person to clear a parcel, provided the representative of the consignee is properly identified as being duly authorized to receive it.

A firm in Uruguay which receives considerable merchandise by parcel post states that the release of such packages is effected quite satisfactorily if the shippers refrain from placing a valuation on the merchandise. This allows the consignee opportunity to make an informal declaration of the value and avoids the necessity of filing a "solicitud," or formal application for the release of the package, prepared on legal paper (0.50 peso) and bearing certain internal-revenue stamps, which causes delays and increases the cost.

Postal authorities make a peculiar distinction between personal and commercial packages. Personal packages for which no value has been declared or for which the value has been declared to be under 5 pesos may be withdrawn simply on payment of a 0.35 peso charge for release. These are subject to a further exemption, in that the services of a "despachante" (customs broker) are not necessary, nor need the formal "solicitud" be filed; and, should they be dutiable, are released merely upon payment of the proper fee. Commercial packages, on the contrary, must be released through a "despachante's" intervention and involve additional formalities if the valuation is stated. American shippers, at times, have thought to insure the safer delivery of packages by placing a high value on them. This has only resulted in the payment of disproportionate charges.

There is a fixed post-office charge of 0.35 peso for all packages released, irrespective of value. Shippers therefore should endeavor to pack articles sent by parcel post in the least possible number of packages.

Parcel-post packages may weigh up to 44 pounds but may be neither registered nor insured. No transit fees are collected.

There is no postal C. O. D. service to Uruguay, nor has provision been made for sending the class of regular mail known as "small packets."

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Uruguay. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are not permitted in letter mail.

## MARKING AND DOCUMENTATION

*Marking.*—It is not necessary to mark goods intended for Uruguay to show country of origin. Certain foodstuffs and all pharmaceutical preparations require special forms of marking and labeling,



information concerning which may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

A statement of net and gross weight and volume in metric units should appear on two adjacent sides of packages. Markings may be either stenciled or branded.

All weights and measurements used in advertising matter must be expressed in units of the metric system. English units must not appear.

*Documentation.*—Shipments by freight or express to Uruguay should be accompanied by a visaed bill of lading and certificate of origin. Documents should be presented for visa at least 24 hours before the sailing of the vessel. Certificate-of-origin forms must be obtained from Uruguayan consulates.

Correction of documents should be made by means of an explanatory note signed by the interested party and visaed by the consular officer. Errors discovered after the dispatch of documents should be rectified by a letter of correction, in triplicate, certified by the consul.

In New York City the certificates of origin are delivered with the bills of lading to the steamship company, which attends to the consulation of the documents, paying the consular fee for the account of the shipper. The consul returns the documents to the steamship company the afternoon of the day following presentation.

A certificate of origin in quadruplicate must be presented to the Uruguayan consul for visa on all shipments. This certificate may be in the language of the country of origin, but the use of Spanish or French is preferred. The certificate should show the marks, serial numbers, and number of packages, the kind of packages and of contents, the measurement and gross weight and net weight of each package, the origin or nationality of the goods, total value, name of consignee, and the ports of shipment and destination.

The certificate of origin may be visaed, at the option of the interested party, at the point of origin or at the port of embarkation. When visaed at an interior point, the Uruguayan consular agent will return to the shipper the duplicate bearing the stamps and will forward the original to the Uruguayan consul at the port of embarkation. The shipper then sends his stamped copy to the ship's agent at the port of embarkation, to be presented to the Uruguayan consul there with the other documents. When the certificate is visaed at the port of embarkation, it may cover goods proceeding from different points, but the country or countries of origin of each entry must be shown in the respective columns.

No consular invoice is required for shipments to Uruguay. Commercial invoices should, however, be minutely accurate in order to avoid the levying of heavy penalties upon the importer, who depends upon information from the invoice in making out his declaration.

Four copies of the bill of lading must be visaed by the consul at the port of embarkation, at least one copy being in Spanish. These must show accurately the number and kind of packages, gross weight and net weight in kilos, cubic measurements, marks and numbers, values, and detailed description of the merchandise.

Small packages may be accepted by the steamship company for dispatch to Uruguay on parcel receipts, which should be visaed by the consul and be accompanied by a certificate of origin.

Sanitary certificates are required for shipments of plants and fresh fruits and of livestock. These should be visaed by the Uruguayan consul.

Plants, parts of plants, and fresh fruits must be accompanied by a sanitary certificate issued by competent authorities in the exporting country, establishing that the particular shipment has been inspected and is free from plant diseases.

Shipments of livestock must be accompanied by (a) a certificate from a veterinarian showing soundness of the animals, (b) a certificate from the railroad that the cars were disinfected before the animals were shipped, and (c) a certificate from the steamship line stating that the quarters for animals were disinfected before sailing.

Parcel-post shipments require a certificate of origin (which may cover several packages from one shipper to one addressee) and an accurate commercial invoice. The original copy of the certificate of origin should be sent with the package and the duplicate to the Director General of the Uruguayan Customs at Montevideo.

Consular fees for visa of documents are as follows:

Certificate of origin.....	\$1.15
Extra copy of certificate of origin.....	.25
Bills of lading (set).....	3.00
Extra copy of bill of lading.....	1.50
Parcel-post shipments.....	.45
Parcel receipt:	
On shipments of value.....	2.10
On shipments of "no value".....	.45

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Uruguay. This declaration may cover a group of packages mailed simultaneously by one exporter to one addressee and should be fastened to one of the packages of the group. Each package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the group. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

It is necessary, also, to attach a dispatch note (Form 2972), properly filled out, to each parcel-post package (or to one parcel in the case of group shipments).

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Uruguay by freight or express.

## VENEZUELA

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples which are imported to facilitate commercial operations, in small pieces or parts which obviously can not be offered for sale, may be imported into Venezuela free of duty. The customs law defines duty-free samples as “unsalable samples which may be mutilated or not, such as small pieces not appropriate for sale, preparations and products intended exclusively for commercial advertising, in containers not exceeding 50 cubic centimeters or 5 centiliters in capacity, provided such containers are not sizes used for commercial purposes.” The words “muestras, gratis” (sample, free) must be printed on the labels and on pharmaceutical and commercial products the general statement that they are not permitted to be used for sale in bulk. The three samples of pharmaceutical products or specialties required for the public health office of Venezuela when petitioning for sales permits are added to the list of articles exempted under the present customs tariff, all the articles on the previous tariff list also remaining free of duty.

Provision is made in the customs law for the temporary admission of dutiable samples under bond for reexportation within a year. To effect reexportation the interested party must present the corresponding manifest, the articles are compared with the descriptive statement which was retained by the customhouse upon importation, and the bond is canceled in toto, if the samples and their packings are reshipped complete, or in part, if only some of the samples are reshipped. After the lapse of one year without reshipment the bond is enforced. Samples may be reexported through any customhouse of Venezuela, but only in case the manifest of coastwise shipment from the port of entry to the port through which reexport is to be made is found in entire conformity with the samples presented and with the copy of the descriptive statement mentioned above.

Samples other than duty-free samples or those admitted temporarily are subject to the duties regularly applying on commercial shipments of these goods.

Advertising catalogues are admitted free of duty; all other advertising matter is dutiable.

The duties levied on advertising matter, electrotypes, stereotypes, matrices, clichés, etc., imported into Venezuela are assessed according to the following schedule:

Tariff item	Article	Rate of duty, <sup>1</sup> bolívars *
	<b>ADVERTISING MATTER</b>	
ex 10	Catalogues.....	<i>Per gross kilo</i> Free.
196	Almanacs and calendars of cardboard or paper, with advertisements, having or not chromos, spoiled or not, and announcements on paper of all kinds.....	1.1741
197	Almanacs and calendars with advertisements, not specified; this includes those upon celluloids, wood, ordinary metal and glass, and having or not chromos, spoiled or not by the advertisements.....	.3914
206	Pamphlets intended exclusively for commercial propaganda.....	.1576

<sup>1</sup> Includes surtaxes.

\* Venezuelan bolivar at par=\$0.193 United States currency.

Tariff item	Article	Rate of duty, bolivars
	ADVERTISING MATTER—continued	
220	Cards, ornamented with drawings, paintings, printing, or lithographs.....	<i>Per gross kilo</i> 1.9569
	Plus.....	.9784
	NOTE.—Cards which bear advertisements intended for commercial propaganda will be included under No. 673.	
ex673	Articles of propaganda, not specified.....	.3914
	ELECTROTYPES, ETC.	
ex18 302	Printing accessories, including clichés, or printing accessories, not specified.....	Free.
	Stones for lithographing.....	.3914

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Venezuela, but duty-paid delivery can be effected by consignment in bulk to a local agent there, for distribution, or through the services of an American freight forwarder, who will undertake the delivery of the package without cost to the Venezuelan customer. In either case the American exporter assumes responsibility for all expense incurred. There is no provision for international postal money-order service to Venezuela.

*Method of shipment.*—Samples of no commercial value in packages weighing up to 18 ounces should go forward by sample post, marked "Muestras sin valor." Larger packages of such samples and those of commercial value may go by parcel post, but should be so sent *only if solicited* by the Venezuelan consignee.

Advertising matter in small quantities should always be sent by the regular mails as "prints" and *never* by parcel post, for non-dutiable packages sent by the regular mails are free from considerable extra charges and also from the tedious customs formalities which attend the clearance of parcel-post packages. Notification of the arrival of registered parcels is rarely delayed, and delivery is made immediately upon signing the delivery slip.

Goods of different tariff classes should not be packed together, for when so packed the entire contents of the case will be dutiable at the rate applicable to the article under the highest classification unless the net weight of each article and the tare are specified on the invoice. A surtax of 15 per cent of the duty is levied on mixed packages.

"Combination packages" are not accepted by United States post offices for mailing to Venezuela.

#### USE OF THE MAILS IN FOREIGN TRADE

It is highly advisable that samples, catalogues, and other advertising matter be transmitted to Venezuela by parcel post *only* when expressly so requested. When shipment is made by parcel post, the addressee should be notified as to the boat on which the packages go forward, the approximate date of arrival, and just what the contents

are, since the arrival of parcel-post packages is announced in Venezuela only by periodical publication of lists in the public press, addressees being asked to state in writing whether or not they accept the parcels consigned to them. As it is not possible to know the contents of the parcels (which have been opened and appraised in the absence of the owner), addressees often refuse parcel-post packages rather than pay the duties upon what may turn out to be an undesired package. Long delays in delivery, frequent losses, heavy fines for slight errors in invoices and declaration, and additional charges tend to discourage the use of this means of transportation. Quite frequently parcels are confiscated for slight errors made by the senders. The extra charge on parcel-post packages from the United States is 1.50 bolivares (\$0.30). Acceptance of a parcel makes the consignee legally responsible for all duties and fines to which the parcel is liable.

The parcel-post weight limit to Venezuela is 11 pounds. Parcels may be registered but not insured. No transit fees are collected.

Parcel-post packages must be properly packed and covered outside with plain, strong cloth. They must not contain letters, cards, or other communications. Any number of packages may go forward to one addressee so long as no package exceeds the weight of 11 pounds. The net weight of merchandise is considered to include spools and cards on which goods are wound or wrapped, as well as the jars, bottles, etc., in which the products are placed. In declaring the net weight of commodities this should be borne in mind.

There is no postal C. O. D. service to Venezuela, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no Venezuelan regulations requiring imported goods to be marked to indicate country of origin. Pharmaceutical preparations and certain foodstuffs require special marking and labeling, full details of which may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon request.

It is not necessary to show the weight on packages.

Parcel-post packages containing gold, silver, or any article of value should bear a label indicating the contents with the words "objetos preciosos" in letters about 1 centimeter (0.3937 inch) in height.

*Documentation.*—The documents to be visaed for freight shipments to Venezuela are the consular invoice and bill of lading. Forms of the consular invoice may be obtained only from Venezuelan consulates. They cost 50 cents for the set of three. The invoice should be presented to the consul for certification at least two full working days before the sailing of the vessel, but the consul will certify and dispatch an invoice presented within three days after the departure of the vessel provided the freight manifest has been duly presented. When there is no Venezuelan consul at the port of shipment invoices may be certified by the consul of a friendly nation or by two reputable local merchants.

For freight shipments consular invoices in triplicate must be filled out in Spanish and must conform to the standard document. Duty-free goods must be accompanied by special invoice forms, otherwise they are subject to duty. Unusual care in all details should be exercised in filling out the invoice. Each item must be specifically designated. Abbreviations, quotation marks, and ditto marks in the text of the invoice are not permitted. Corrections must be placed at the foot of the invoice before the signature of the shipper. Lines may not be left blank in the text of the invoice. The invoice must show the class in the tariff under which the goods are dutiable, but the law now requires that only that part of the tariff item applying to the particular goods in question need be quoted, instead of the entire tariff item, as formerly. When the goods to be shipped are not covered by any particular classification in the Venezuelan tariff, this fact must be stated in the invoice and the goods described as clearly as possible, stating their component materials and their use. The invoice must show the name of shipper and consignee, place and date of shipment, port of destination, class, nationality, and name of vessel, marks and numbers of each package, the contents, the quantities, in both figures and writing, the kind of package (case, barrel, etc.), the gross weight in kilos, in both figures and writing, and the f. o. b. value in gold in the monetary unit of the respective country.

Packages of the same class, size, shape, weight, and contents may be designated with the same mark and the same serial number and considered as one lot. With this exception, no two or more packages of the same invoice may be marked with the same mark and number. Packages of the same contents, although of different weights and shapes, may be taken as one lot, but each package must bear a different serial number and the individual weight of each package must be specified in the invoice, giving the total gross weight of the shipment in the appropriate column. Packages with different marks may be included in the same invoice if sent to the same port.

Fines are exacted for any irregularities in documentation, and wrong classification of articles may result in confiscation. To be sure of the correct designation, the importer should be asked to specify exactly how the goods on his order should be listed on the invoice, and his instructions should be carefully followed.

If the documents are presented at the consulate for visa in ample time (at least two days before the date of sailing), the consul will assist in making the proper classifications on the invoice and certify to their correctness. The consulate will also make translations, for fees varying according to the number of lines in the invoice.

Three copies of the bill of lading must be certified by the Venezuelan consul. There is no fee for visa of the regular set, but for each extra copy a fee of \$1 is charged.

Errors in invoices should be corrected not later than the day before the sailing of the vessel. If the invoice has already been certified, a fee of \$2 is charged for corrections, payable at the port of destination. If an invoice error is discovered after the documents have been forwarded, correction is made subject to a fee of \$4, plus the expense of cabling to the Venezuelan customs and to the consignee that a corrected invoice is being forwarded. No

are, since the arrival of parcel-post packages is announced in Venezuela only by periodical publication of lists in the public press, addressees being asked to state in writing whether or not they accept the parcels consigned to them. As it is not possible to know the contents of the parcels (which have been opened and appraised in the absence of the owner), addressees often refuse parcel-post packages rather than pay the duties upon what may turn out to be an undesired package. Long delays in delivery, frequent losses, heavy fines for slight errors in invoices and declaration, and additional charges tend to discourage the use of this means of transportation. Quite frequently parcels are confiscated for slight errors made by the senders. The extra charge on parcel-post packages from the United States is 1.50 bolivares (\$0.30). Acceptance of a parcel makes the consignee legally responsible for all duties and fines to which the parcel is liable.

The parcel-post weight limit to Venezuela is 11 pounds. Parcels may be registered but not insured. No transit fees are collected.

Parcel-post packages must be properly packed and covered outside with plain, strong cloth. They must not contain letters, cards, or other communications. Any number of packages may go forward to one addressee so long as no package exceeds the weight of 11 pounds. The net weight of merchandise is considered to include spools and cards on which goods are wound or wrapped, as well as the jars, bottles, etc., in which the products are placed. In declaring the net weight of commodities this should be borne in mind.

There is no postal C. O. D. service to Venezuela, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no Venezuelan regulations requiring imported goods to be marked to indicate country of origin. Pharmaceutical preparations and certain foodstuffs require special marking and labeling, full details of which may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon request.

It is not necessary to show the weight on packages.

Parcel-post packages containing gold, silver, or any article of value should bear a label indicating the contents with the words "objetos preciosos" in letters about 1 centimeter (0.3937 inch) in height.

*Documentation.*—The documents to be visaed for freight shipments to Venezuela are the consular invoice and bill of lading. Forms of the consular invoice may be obtained only from Venezuelan consulates. They cost 50 cents for the set of three. The invoice should be presented to the consul for certification at least two full working days before the sailing of the vessel, but the consul will certify and dispatch an invoice presented within three days after the departure of the vessel provided the freight manifest has been duly presented. When there is no Venezuelan consul at the port of shipment invoices may be certified by the consul of a friendly nation or by two reputable local merchants.

For freight shipments consular invoices in triplicate must be filled out in Spanish and must conform to the standard document. Duty-free goods must be accompanied by special invoice forms, otherwise they are subject to duty. Unusual care in all details should be exercised in filling out the invoice. Each item must be specifically designated. Abbreviations, quotation marks, and ditto marks in the text of the invoice are not permitted. Corrections must be placed at the foot of the invoice before the signature of the shipper. Lines may not be left blank in the text of the invoice. The invoice must show the class in the tariff under which the goods are dutiable, but the law now requires that only that part of the tariff item applying to the particular goods in question need be quoted, instead of the entire tariff item, as formerly. When the goods to be shipped are not covered by any particular classification in the Venezuelan tariff, this fact must be stated in the invoice and the goods described as clearly as possible, stating their component materials and their use. The invoice must show the name of shipper and consignee, place and date of shipment, port of destination, class, nationality, and name of vessel, marks and numbers of each package, the contents, the quantities, in both figures and writing, the kind of package (case, barrel, etc.), the gross weight in kilos, in both figures and writing, and the f. o. b. value in gold in the monetary unit of the respective country.

Packages of the same class, size, shape, weight, and contents may be designated with the same mark and the same serial number and considered as one lot. With this exception, no two or more packages of the same invoice may be marked with the same mark and number. Packages of the same contents, although of different weights and shapes, may be taken as one lot, but each package must bear a different serial number and the individual weight of each package must be specified in the invoice, giving the total gross weight of the shipment in the appropriate column. Packages with different marks may be included in the same invoice if sent to the same port.

Fines are exacted for any irregularities in documentation, and wrong classification of articles may result in confiscation. To be sure of the correct designation, the importer should be asked to specify exactly how the goods on his order should be listed on the invoice, and his instructions should be carefully followed.

If the documents are presented at the consulate for visa in ample time (at least two days before the date of sailing), the consul will assist in making the proper classifications on the invoice and certify to their correctness. The consulate will also make translations, for fees varying according to the number of lines in the invoice.

Three copies of the bill of lading must be certified by the Venezuelan consul. There is no fee for visa of the regular set, but for each extra copy a fee of \$1 is charged.

Errors in invoices should be corrected not later than the day before the sailing of the vessel. If the invoice has already been certified, a fee of \$2 is charged for corrections, payable at the port of destination. If an invoice error is discovered after the documents have been forwarded, correction is made subject to a fee of \$4, plus the expense of cabling to the Venezuelan customs and to the consignee that a corrected invoice is being forwarded. No



corrections in the invoice is permitted after the goods have reached the Venezuelan port.

The fees for consular visa on documents are as follows:

Consular invoices, per set (minimum charge of \$1), 1.5 per cent ad valorem.	
Correction of invoices already certified.....	\$2.00
These fees are collected from the consignee at the port of entry.	
Set of 4 invoice blanks.....	.50
Duplicates or additional copies certified.....	1.00
New set of invoices to replace set already signed.....	4.00
These latter fees are collected at the consulate of origin.	

Honorary consuls are authorized to charge 20 cents for each signature required in visaing documents.

Parcel-post shipments do not require consular invoices, but such packages unaccompanied by the usual customs declaration (Form 2966) in quadruplicate will be assessed double duties. The declaration must show the kind of merchandise in the package, its class according to the customs tariff, its net weight, and value. The declarations may be in either English or Spanish. The weight, contents, and value of contents of each package should be indicated clearly and specifically, instead of by a general statement of the merchandise. Grouping two or more parcel-post packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Venezuela by freight or express.

## EUROPE

### ALBANIA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples and models of no commercial value and not to be used for other purposes are admitted into Albania free of duty. Samples of value are subject to the same duties as are applicable to commercial shipments of these commodities.

While all advertising matter is regularly dutiable, if sent in small quantities by mail at printed-matter rates it probably would not be held for duty.

The duties assessed in Albania on advertising matter and printing plates of all kinds are levied according to the following schedule:

Tariff item	Article	Rate of duty, <sup>1</sup> general, <sup>2</sup> gold francs <sup>3</sup>
	<b>ADVERTISING MATTER</b>	
196	Printed matter:.....	<i>Per 100 net kilos</i>
	(a) Calendars.....	50.00
	NOTE.—Calendars for advertising purposes are free of import duty but must bear the monopoly stamp under the stamp law.	
	(b) Commercial price lists, invoices, order forms, etc., printed with addresses.....	60.00
	(c) Printed advertisements.....	80.00
	<b>ELECTROTYPES, ETC.</b>	
ex340	Type and iron and steel accessories for printing presses.....	<i>Per 100 gross kilos</i> 7.00
		<i>Per 100 net kilos</i>
375	Lead type and printing blocks.....	15.00
377	(c) Articles of zinc, not specified: (1) Unenameled.....	30.00
381	(c) Manufactured articles of copper and brass not specified.....	300.00

<sup>1</sup> Does not include surtaxes, which amount to 13 per cent of the duty and 1 per cent ad valorem.

<sup>2</sup> There are no conventional rates on these articles.

<sup>3</sup> Albanian gold franc at par=\$0.193 United States currency.

*Prepayment of duty.*—In Albania, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Since duties can not be prepaid in the United States on shipments to Albania, duty-paid delivery can be accomplished only by consignment in bulk to a local agent there or through arrangement with an American freight forwarder. In both instances the shipper is responsible for all expense incurred in the delivery of the parcel.

There is no international postal money-order service to Albania, so that this method of paying duties by the shipper is not available.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go forward as “prints”—not only to avoid

customs-clearance formalities, but to insure duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Albanian customer, the customs treatment of shipments not being affected by the method of transportation.

The inclosure of samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Albania.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure hinder shipment by parcel post to Albania. Packages may weigh up to 22 pounds but may be neither registered nor insured, and are subject to transit fees varying with the weight. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

As information has not been received concerning the admissibility into Albania of "small packets," such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Albania, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no marking regulations of any kind in effect in Albania.

*Documentation.*—No consular invoice is necessary on shipments to Albania. A certificate of origin is required, however. A visa is not necessary on this document, but if a visa is requested, the consular charge is \$3.10. The certificate of origin, together with the usual commercial invoice and ocean bill of lading, should go forward separately from the goods.

Three copies of the customs declaration (Form 2966) are necessary on parcel-post packages sent to Albania. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Albania by freight or express.

## AUSTRIA

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples are considered as having no commercial value if unfit for sale, and as such may be imported into Austria free of duty. Those regarded as having commercial value are subject to the regular duties applying to commercial shipments of these articles. Free samples include such things as small pieces of cloth, odd shoes which have been so mutilated as to be unfit for use except as samples, and the like. All samples of finished goods representing complete articles must be mutilated by perforations if they are to be imported free of duty and escape import-license formalities.

Advertising matter of all kinds is subject to duty in Austria. If single catalogues or price lists are sent as "printed matter," however, it is understood that they will not be held for duty.

The duties assessed in Austria on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied in accordance with the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>	
		General, gold kronen <sup>2</sup>	Conventional, gold kronen <sup>2</sup>
250	Printed matter, advertisements, and other printed papers, cards, and card-boards:		
	(a) Catalogues, price lists—		
	1. Printed in a single color.....	Per 100 kilos 35.00	Per 100 kilos
	2. Printed in several colors or illustrated.....	50.00	-----
	(d) Other (except picture post cards and congratulation cards)—		
	1. Printed in one color.....	60.00	-----
	(a) Parchment paper.....		55.00
	(b) Other grease-proof wrapping paper.....		50.00
	(c) Calendars.....		40.00
	2. Printed in more than one color, illustrated, also pictures.....	120.00	-----
	(a) Books and albums showing patterns of embroideries, lace, etc., with explanatory text.....		30.00
	(b) Parchment paper.....		80.00
	(c) Other grease-proof wrapping paper.....		70.00
	(d) Calendars and art-color printing.....		80.00
	Tare: In cases, 16 per cent; in bags, bales, or paper or cardboard, 6 per cent.		
552	Engraving plates, of iron or base metals, of stone, of glass, or of wood.....	Free.	-----

<sup>1</sup> Conventional rates, where provided, apply to imports from the United States and other countries having most-favored-nation status with Austria; otherwise the general rates.

<sup>2</sup> Duties are converted from gold kronen to schillings at the rate of 1.44 schillings to the krone. Conversion is made from schillings to United States currency at current exchange.

There is a sales tax of 15 per cent of the duty-paid value on articles falling under item 250 and one of 2 per cent on articles classified under item 552.

*Prepayment of duty.*—In Austria, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties on shipments to Austria can not be prepaid in the United States, but duty-paid delivery can be effected through consignment in bulk to a local agent in Austria or by arrangement with an American freight forwarder operating there—the shipper being responsible, in both instances, for all expense incurred in the delivery of the parcels; or

the estimated amount of the duty and incidental charges may be remitted to the Austrian customer direct by means of an international postal money order.

*Method of shipment.*—Samples and advertising matter in bulk may be shipped by parcel post, express, or freight, whichever is most convenient to the sender or his Austrian customer, the customs treatment of shipments not being affected by the method of transportation. Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities but to insure duty-free entry of both.

The inclosure of samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Austria.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap on shipment by parcel post to Austria. Packages may weigh up to 44 pounds and may be insured but not registered. They are subject to transit fees varying with the weight. (For rates see United States Official Postal Guide, on file in local post offices.)

The recently established postal C. O. D. service to Austria has been temporarily discontinued.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Austria provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No general requirements are in force in Austria for the marking of imported goods to show country of origin. Manufactures of gold, silver, or platinum are required to be hall-marked with the Government guaranty stamp at the Austrian assay office before importation is allowed. For this assay and marking a small fee is collected.

*Documentation.*—Consular invoices are not required on goods going to Austria. Commercial invoices and ocean bills of lading should, however, accompany all shipments and should go direct, under separate cover, to the consignee. The commercial invoice should give full details in regard to the shipment, since the sales taxes are collected on the basis of that document. Documents do not require consular visa.

One copy of the customs declaration (Form 2966) is required on parcel-post packages to Austria. Grouping two or more such packages under one declaration is not permitted. A dispatch note (Form 2972) must be attached to each package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Austria by freight or express.

## BELGIUM AND LUXEMBURG

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of dutiable goods having no commercial value are admitted into Belgium and Luxemburg free of duty, but when samples are of sufficient size to permit their use for other purposes they are subject to the duties regularly applicable to ordinary commercial shipments of these commodities. When the samples are complete articles, such as handkerchiefs, shawls, or cravats, or represent good-sized amounts of cloth, they should be so slashed as to destroy their commercial value and to render them useless for other purposes. Samples of fabrics larger than 30 centimeters (11.811 inches) in length or breadth are subject to the duty customarily applying to like goods.

Stitched or bound catalogues of foreign firms intended to offer goods are admitted into Belgium and Luxemburg free of duty when sent singly, even when containing samples, provided the catalogues show printed thereon only the name of the foreign firm and do not indicate the name of any Belgian or Luxemburg mercantile establishment or agent. Trade catalogues and price lists in bulk, posters, and other forms of advertising matter are subject to duty.

The duties assessed in Belgium and Luxemburg on electrotypes, stereotypes, matrices, clichés, etc., and on dutiable advertising matter are levied according to the following schedule:

Tariff item	Article	Rate of duty, <sup>1</sup> maximum, francs <sup>2</sup>
	<b>ADVERTISING MATTER</b>	
781	Calendars stuck on cardboard and leaf calendars, newspaper holders, and the like:	<i>Per 100 net kilos</i>
	(a) In one color.....	172.50
	(b) In two colors.....	287.50
	(c) In three colors and more.....	315.00
782	Printed matter of all kinds, without illustrations, not specified elsewhere, obtained by any method of reproduction, on paper, pasteboard, or cardboard, weighing per square meter: <sup>4</sup>	
	(a) Less than 200 grams—	
	1. In one color.....	143.75
	2. In two colors.....	201.25
	3. In three colors and more <sup>3</sup> .....	225.00
	(b) From 200 to 500 grams—	
	1. In one color.....	115.00
	2. In two colors.....	172.50
	3. In three colors and more <sup>3</sup> .....	202.50
	(c) 500 grams and more—	
	1. In one color.....	86.25
	2. In two colors.....	143.75
	3. In three colors and more <sup>3</sup> .....	180.00

See footnotes next page.

Tariff item	Article	Rate of duty maximum, francs
<b>ADVERTISING MATTER—continued</b>		
ex783	Printed matter of all kinds, with illustrations, <sup>1</sup> not specified elsewhere, obtained by any method of reproduction, on paper, pasteboard, or cardboard, weighing per square meter: <sup>4</sup>	<i>Per 100 net kilos</i>
	(a) Less than 200 grams—	
	1. In one color.....	287.50
	2. In two colors <sup>2</sup> .....	402.50
	3. In three or more colors <sup>3</sup> .....	450.00
	(b) From 200 to 500 grams—	
	1. In one color.....	230.00
	2. In two colors <sup>2</sup> .....	345.00
	3. In three colors or more <sup>3</sup> .....	406.00
	(c) 500 grams and more—	
	1. In one color.....	172.50
	2. In two colors <sup>2</sup> .....	287.50
	3. In three or more colors <sup>3</sup> .....	360.00
784	Pictures, vignettes, labels, chromolithographs, bills, engravings, facsimile engravings, photographs, photogravures, and all articles with pictures not specified elsewhere, obtained by any process of reproduction, on paper, pasteboard, or cardboard, weighing per square meter: <sup>4</sup>	
	(a) Less than 200 grams—	
	1. In one color.....	431.25
	2. In two colors <sup>2</sup> .....	603.75
	3. In three colors or more <sup>3</sup> .....	675.00
	(b) From 200 to 500 grams—	
	1. In one color.....	345.00
	2. In two colors <sup>2</sup> .....	517.50
	3. In three colors and more <sup>3</sup> .....	607.50
	(c) 500 grams and more—	
	1. In one color.....	256.75
	2. In two colors <sup>2</sup> .....	431.25
	3. In three colors and more <sup>3</sup> .....	540.00
<b>ELECTROTYPES, ETC.</b>		
1005	Stereotype plates, plates and characters for printing on paper other than wall paper, with or without designs:	
	(a) Obtained by photomechanical processes.....	1,006.25
	(b) Other.....	483.00

<sup>1</sup> Includes the 15 per cent surtax where applicable.

<sup>2</sup> Belgian franc at par—\$0.02784 United States currency.

<sup>3</sup> To determine the number of colors, each color, including bronze or aluminum, applied by hand or mechanically, is to be counted one. The operations of varnishing, coating with gelatin, gumming, goffering in relief, and the like, each count as one color.

<sup>4</sup> The weight per square meter is obtained by taking into account the frames, mats, and back sheets of paper or board, but excluding wooden beading or metal strips or accessories.

<sup>5</sup> Only illustrations properly so-called are counted as illustrations, mere accessories to the text, such as headings, margins, or other graphic ornamentations being excluded.

The transmission (sales) tax on imports is 2 per cent of the duty-paid value, collected at time of clearance of the goods through the customs.

*Prepayment of duty.*—When samples and advertising matter are of a character that would subject them to duty, arrangements should be made to deliver them to the prospective Belgian customer free of all charges, if unsolicited. There is no way of prepaying the duties in the United States, but duty-paid delivery can be effected by consignment in bulk to an agent in Belgium or through engaging the services of an American freight forwarder, who will undertake to place the advertising material in the hands of the Belgian merchant without cost to him, the shipper being responsible, in either case, for all expense incurred. It also is possible to mail to the merchant direct an international postal money order to cover the estimated amount of duty and other charges on packages sent to Belgium and Luxemburg.

*Method of shipment.*—Samples and advertising matter may go forward by the method most convenient to the shipper, the customs treatment of shipments not being affected by the method of transportation, and clearance of parcel-post packages not being attended by any annoyances or charges.

There is no disadvantage in including various commodities in one package, so that advertising matter or samples may go forward in a case with other goods and not affect the customs treatment of any of the contents of the package. It is necessary, however, for the importer to separate each type of commodity from the others before presenting them to the customs, otherwise the entire contents will be dutiable at the rate applying to the most highly taxable article in the parcel.

“Combination packages” are not accepted by United States post offices for mailing to Belgium or Luxemburg.

#### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post packages to Belgium and Luxemburg may weigh up to 44 pounds but may not be insured. They may be registered to Belgium but not to Luxemburg. All postal charges should be fully prepaid. If the return of packages is requested, return postage must be inclosed with the request. No transit fees are collected on parcel-post shipments to Belgium, but a fee varying with the weight applies on packages for Luxemburg. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to either Belgium or Luxemburg.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to either of these countries the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to both Belgium and Luxemburg, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—It is not necessary to indicate the country of origin on goods shipped to Belgium or Luxemburg. Manufactures of precious metals must be hall-marked with the Government guaranty stamp before importation is permitted. A small fee is charged for making the assay and affixing this guaranty stamp.

Certain foods are required to be specially marked or labeled for sale in Belgium. These requirements may be ascertained upon request to the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.



*Documentation.*—No consular documents are required on shipments from the United States to Belgium or Luxemburg, the ordinary commercial invoice and ocean bill of lading sufficing. A certificate of origin is not necessary for goods sent direct from the United States to either country.

Documents should go forward separately from the merchandise.

Group shipments via parcel post are permitted entry into Luxemburg but not into Belgium. Under the group-shipment arrangement each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on.

Two customs declarations (preferably in French) are required on parcel-post packages to Belgium and Luxemburg. On group shipments to Luxemburg the customs declarations should be fastened to one of the parcels of the group.

Dispatch notes (Form 2972) also must be properly filled out by the sender of parcel-post packages to both Belgium and Luxemburg and attached to each package mailed (or to one parcel in the case of group shipments to Luxemburg).

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over, and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Belgium or Luxemburg by freight or express.

## BULGARIA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value in very small quantities are admitted into Bulgaria free of duty. If sent in bulk or if of commercial value, they are subject to the regular duty ordinarily applying to commercial shipments of these commodities.

All advertising matter is dutiable upon importation into Bulgaria. Single catalogues sent as "printed matter" through the regular mails, if not too bulky, would probably not be held by the customs for duty, but no specific provision is found in the Bulgarian tariff for such free importation.

The duties assessed on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty, general, gold leva <sup>1</sup>
	<b>ADVERTISING MATTER</b>	
300	(b) Pamphlets, catalogues, and other printed matter and publications, bound or unbound: Printed in Bulgarian.....	Per 100 legal kilos <sup>2</sup> 230. 00
	Printed in other languages— Stitched.....	Per 100 gross kilos <sup>3</sup> 20. 00
	Bound (combined or not with ordinary materials).....	Per 100 legal kilos <sup>2</sup> 40. 00
	<b>ELECTROTYPES, ETC.</b>	
571	Engravings and clichés: (a) On wood or stone.....	Free.
	(b) On plates of lead, antimony alloy, or zinc.....	100. 00
	(c) Other.....	200. 00

<sup>1</sup> Bulgarian gold lev at par=\$0.193 United States currency. Duties are paid in paper leva at current exchange. These gold rates should be multiplied by 27 to find their equivalent in paper leva.

<sup>2</sup> Legal weight is established by deduction of the following tare allowances from the gross weight: In wooden cases, 12 per cent; in sacks, 1 per cent; in packing not specified (includes cardboard and paper), 5 per cent.

<sup>3</sup> Gross weight is the total weight of the container and the merchandise.

There are no excise taxes on these articles, but the general octroi tax (20 per cent of the duty) applies.

*Prepayment of duty.*—In Bulgaria, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Inasmuch as duties can not be prepaid in the United States on shipments to Bulgaria, duty-paid delivery should be effected through consignment in bulk to a local agent there or by arrangement with an American freight forwarder, the American shipper being responsible, in each instance, for all expense incurred; or the estimated amount of the duty and incidental charges may be remitted to the Bulgarian customer direct by means of an international postal money order.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities, but to insure duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Bulgarian customer, the customs treatment of shipments not being affected by the method of transportation.

The inclosure of samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” (see p. 7) are accepted for dispatch in the ordinary mail to Bulgaria.

## USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Bulgaria. Packages may weigh up to 44 pounds but may be neither registered nor insured. No transit fees are collected.

Dutiable goods in parcel-post packages are assessed on the net weight.

There is no postal C. O. D. service to this Kingdom, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Bulgaria, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force in Bulgaria for marking imported goods with an indication of the country of origin, other than the usual prohibition against false indication of origin. Before clearance imported manufactures of precious metals must be stamped with the Bulgarian official hall mark as a guaranty of standard.

It is required, however, that on each skin of foreign leather entering Bulgaria the size in square decimeters (square decimeter=15.5 square inches or 0.10764 square foot) be stated. The purpose of this provision is to have all customs statistics compiled in the metric system, and the marking of the measurement in square feet is therefore not acceptable to the customs. It is understood that there is no objection to having both measures given on each skin, and that marking may be done by means of a rubber stamp.

*Documentation.*—No consular documents are required on shipments to Bulgaria. The ordinary commercial invoice (in any language) and ocean bill of lading suffice. These should be sent separately from the goods.

Three copies of the customs declaration (Form 2966) are required on parcel-post shipments to Bulgaria. Each set of declarations may cover a group of packages mailed simultaneously by one exporter to one addressee and should be attached to one of the packages of the group. Each package of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the package and the denominator the number of packages in the group. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on. The number of packages must always be shown on the declaration.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Bulgaria by freight or express.

## CYPRUS

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Cyprus free of import duty. A sample of no commercial value is defined as one which can not be made use of for any other purpose, such as cuttings of cloth and small samples of haberdashery or food-stuffs the value of which is too low for assessment of any duty, but does not include articles which can be made use of—as, for example, a pair of shoes, or even one unmutilated shoe. Samples of value are assessed the duties regularly applying on commercial shipments of the goods represented.

Printed books and printed matter generally, including all forms of advertising matter, and printing plates are free of import duty in Cyprus.

*Prepayment of duty.*—It is always advisable to provide for the prepayment of duty on both samples and advertising matter (whenever dutiable) unless the material has been specially requested by the consignee; and even then it will add to the esteem with which the American firm is regarded if provision is made for their delivery free of charge to the Cyprus merchant. There is no way of prepaying the duties at the American end on these shipments. Packages can, however, be sent to a distributing agent in the island instructed to place them in the hands of the ultimate consignee without cost to him, or the services of an American forwarding company may be engaged to deliver dutiable matter free of all charges, billing the American firm for the expense incurred. It also is possible to mail to the Cyprus merchant himself an international postal money order for the estimated amount of the duty and other charges.

*Method of shipment.*—Samples and advertising matter may go forward by the method most convenient to the shipper, though it is advisable to make use of the sample post and printed-matter rates in sending small quantities in order to avoid customs formalities. Shipments in bulk may go forward by parcel post, express, or freight, according to the size of the package.

Packing samples and advertising matter (sent otherwise than by sample post or as “prints”) in the same parcel or in a package with other merchandise will not affect the duty on either. They should be separately mentioned on the invoice, however.

“Combination packages” are not accepted by United States post offices for mailing to this island.

## USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on the use of the parcel post to Cyprus. The weight limit is 22 pounds. Packages may be neither registered nor insured. Transit fees which vary with the weight of the parcel and the “service” used are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to Cyprus.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976),

indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Cyprus, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Goods intended for Cyprus should show country of origin if marked in English or in a language other than that of the country of origin. "Made in U. S. A." is the preferred form of marking for American goods. No other marking requirements are encountered.

*Documentation.*—No consular visa is necessary on shipping documents to Cyprus. The standard British invoice form as given in this bulletin under Newfoundland (see p. 33) is required for all goods dutiable on an ad valorem basis except sugar, molasses, and manufactured tobacco. Shipping documents should go forward separately from the goods.

Group shipments via parcel post are permitted entry into Cyprus. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on.

There are two parcel-post "services" to Cyprus, one by way of England and Egypt and the other by way of England and France. One copy of the customs declaration (Form 2966) is required for parcels sent by the former, but three copies are necessary when the latter service is used. On group shipments, the declarations should be fastened to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Cyprus by freight or express.

### CZECHOSLOVAKIA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Customs officials are authorized to admit into Czechoslovakia free of duty samples unfit for sale. Commodities subject to State monopoly are excluded from this exemption. In certain cases dutiable goods may be considered as commercial samples, thus benefitting from the duty exemption.

Samples considered as unfit for sale are articles intended to serve merely for demonstration purposes, without having any real value, such as sample swatch cards or books, needlework, embroidery, yarn,

etc., pieces of curtains, wall paper, or carpets, single shoes, shaped or joinery wares such as buttons, fittings, or locks, and small iron or metal wares.

Samples of value, if so mutilated as to be unsalable, may also be imported free of duty.

Pictures which illustrate articles are not exempt from the payment of duty. The same is true of sample collections which are ordered and imported as commercial goods. The fact that goods or their packings are designated "samples without value" does not necessarily render them free of duty.

The Czech customs law provides that the following samples sent by mail shall be subject to duty:

All samples of articles subject to State monopoly, pharmaceuticals and cosmetics, samples of poisons, and samples of articles subject to hall-marking;

Samples of articles having a real sales value;

Samples of the following foodstuffs and luxuries, when the gross weight of the samples exceeds that indicated below (gram=0.03527 avoirdupois ounce):

	Grams
Anise .....	100
Tea .....	50
Chocolate.....	100
Cloves.....	100
Ground cocoa.....	100
Cocoa beans.....	200
Cardamoms.....	50
Coffee, raw or roasted.....	100
Caviar and caviar substitutes.....	100
Preserves.....	100
Alcoholic liquids.....	100
Mace and nutmeg.....	100
Pimento .....	200
Pastry and other confections.....	100
Pepper .....	200
Cinnamon .....	100
Saffron.....	50
Vanilla.....	50
Wine.....	300
Champagne.....	100
Ginger .....	200
Other foods and consumable articles.....	350

Samples of value are treated as commercial shipments, and as such are subject to the regular duties ordinarily applying to the commodities represented.

Printed advertising matter is subject to duty upon importation into Czechoslovakia. Single catalogues and price lists sent as "printed matter" by the regular mails would not, in all probability, be held by the customs for duty.

Advertising matter and electrotypes, stereotypes, matrices, clichés, etc., are classified for duty purposes in Czechoslovakia as follows:

Tariff item	Article	Rate of duty	
		General, koruny <sup>1</sup>	Conventional, <sup>2</sup> koruny <sup>1</sup>
	<b>ADVERTISING MATTER</b>		
298	Printed matter, advertisements, and placards: (a) In two or more colors, or with gold or silver, or produced by photomechanical process.....	<i>Per 100 net kilos</i> 1,440.00	<i>Per 100 net kilos</i> 1,000.00
	(b) Other.....	600.00	420.00
	<b>ELECTROTYPES, ETC.</b>		
650	Printing plates of common metals, stone, or wood.....	Free.	.....

<sup>1</sup> Duties are stated in Czechoslovak paper koruny (stabilized par=\$0.0296 United States currency) and paid at current exchange.

<sup>2</sup> Applies to the United States.

*Prepayment of duty.*—In Czechoslovakia, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Czechoslovakia, but duty-paid delivery can be effected through consignment in bulk to a local agent there or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the Czechoslovak customer—the American shipper being responsible, in both instances, for all expenses incurred; or the estimated amount of the duty and incidental charges may be remitted to the Czechoslovak customer direct by means of an international postal money order.

*Method of shipment.*—Samples to be admitted duty free must go forward by either sample post or parcel post in small quantities. Similarly, advertising matter to be admitted free of duty must be sent as “prints.” Bulk shipments of either or both may be sent by the means of transportation most convenient to the shipper, the customs treatment of dutiable quantities of samples and advertising matter not being affected by the means of transportation.

No penalty by way of higher rates of duty is imposed because of mixed packing. However, when shipped together or in a package with other goods due notation should be made on the shipping documents.

“Combination packages” are not accepted by United States post offices for mailing to Czechoslovakia.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap on the use of the parcel post to Czechoslovakia. Parcels may weigh up to 44 pounds and may be registered but not insured. Transit fees varying with the weight of the package are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976),

indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Czechoslovakia, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no requirements in Czechoslovakia for marking imported goods to show country of origin. False indication of origin is, however, prohibited. Articles of precious metals are required to be hall-marked with the Government guaranty stamp at the Czechoslovak assay office before importation is allowed. A small fee is charged for this assay and marking.

*Documentation.*—In general, no consular documents are required on shipments to Czechoslovakia, the ordinary commercial invoice and bill of lading sufficing. The commercial invoice is necessary as a basis for levying the sales taxes and must be presented by the importer. Inasmuch as the Czechoslovak authorities are very severe in penalizing even slight and unintentional underdeclarations of weight, exporters should exercise extreme care in documentation of goods in order not to embarrass their customers and agents.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to Czechoslovakia. Grouping two or more parcel-post packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Czechoslovakia by freight or express.

### DENMARK

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Denmark free of duty, while those considered fit for other uses are subject to the rate of duty regularly applying to commercial shipments of the commodities represented.

Advertising catalogues and price lists having the text wholly or largely in Danish are subject to duty upon importation; if the text is in a foreign language, no duty is assessed. All lithographed advertising matter, bound or unbound, is dutiable. However, small quantities sent by mail at printed-matter rates would probably not be held for duty.

The duties on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., imported into Denmark are assessed according to the following schedule:



Tariff item	Article	Rate of duty	
		General, koruny <sup>1</sup>	Conventional, <sup>2</sup> koruny <sup>1</sup>
	<b>ADVERTISING MATTER</b>		
298	Printed matter, advertisements, and placards: (a) In two or more colors, or with gold or silver, or produced by photomechanical process..... (b) Other.....	<i>Per 100 net kilos</i> 1,440.00 600.00	<i>Per 100 net kilos</i> 1,080.00 420.00
	<b>ELECTROTYPES, ETC.</b>		
650	Printing plates of common metals, stone, or wood.....	Free.	.....

<sup>1</sup> Duties are stated in Czechoslovak paper koruny (stabilized par=\$0.0296 United States currency) and paid at current exchange.

<sup>2</sup> Applies to the United States.

*Prepayment of duty.*—In Czechoslovakia, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Czechoslovakia, but duty-paid delivery can be effected through consignment in bulk to a local agent there or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the Czechoslovak customer—the American shipper being responsible, in both instances, for all expenses incurred; or the estimated amount of the duty and incidental charges may be remitted to the Czechoslovak customer direct by means of an international postal money order.

*Method of shipment.*—Samples to be admitted duty free must go forward by either sample post or parcel post in small quantities. Similarly, advertising matter to be admitted free of duty must be sent as “prints.” Bulk shipments of either or both may be sent by the means of transportation most convenient to the shipper, the customs treatment of dutiable quantities of samples and advertising matter not being affected by the means of transportation.

No penalty by way of higher rates of duty is imposed because of mixed packing. However, when shipped together or in a package with other goods due notation should be made on the shipping documents.

“Combination packages” are not accepted by United States post offices for mailing to Czechoslovakia.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap on the use of the parcel post to Czechoslovakia. Parcels may weigh up to 44 pounds and may be registered but not insured. Transit fees varying with the weight of the package are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976),

indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Czechoslovakia, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no requirements in Czechoslovakia for marking imported goods to show country of origin. False indication of origin is, however, prohibited. Articles of precious metals are required to be hall-marked with the Government guaranty stamp at the Czechoslovak assay office before importation is allowed. A small fee is charged for this assay and marking.

*Documentation.*—In general, no consular documents are required on shipments to Czechoslovakia, the ordinary commercial invoice and bill of lading sufficing. The commercial invoice is necessary as a basis for levying the sales taxes and must be presented by the importer. Inasmuch as the Czechoslovak authorities are very severe in penalizing even slight and unintentional underdeclarations of weight, exporters should exercise extreme care in documentation of goods in order not to embarrass their customers and agents.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to Czechoslovakia. Grouping two or more parcel-post packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Czechoslovakia by freight or express.

### DENMARK

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Denmark free of duty, while those considered fit for other uses are subject to the rate of duty regularly applying to commercial shipments of the commodities represented.

Advertising catalogues and price lists having the text wholly or largely in Danish are subject to duty upon importation; if the text is in a foreign language, no duty is assessed. All lithographed advertising matter, bound or unbound, is dutiable. However, small quantities sent by mail at printed-matter rates would probably not be held for duty.

The duties on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., imported into Denmark are assessed according to the following schedule:

Tariff item	Article	Rate of duty, general, kroner <sup>1</sup>
<b>ADVERTISING MATTER</b>		
ex264	Price lists, catalogues, notices, directions for use, and the like, not specified.....	<i>Per net kilo</i> Free.
ex265	Same with text wholly or to a great extent in Danish, even if not intended for sale ..	0. 10
ex275	Printed or lithographed articles not specified, and photographs.....	. 30
276	Same, bound or sewn together.....	. 60
<b>ELECTROTYPES, ETC.</b>		
Typefounders' wares of all kinds, including type and stereotype plates as well as ornaments or forms of metal, in combination or not with wood, for printers, bookbinders, calico printers, wall-paper manufacturers, and the like; also metal plates for printing pictures and the like:		
ex230	Plates for pictures, etched or engraved on whole metal plates of zinc, brass, copper, or steel, in combination or not with a wooden support and without a molded support for printing pictures, or fine-art publications.....	. 70
231	Other.....	. 10
Tare allowance on items 230 and 231, 10 per cent.		

<sup>1</sup> Danish gold krone at par=\$0.268 United States currency.

*Prepayment of duty.*—In Denmark, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Denmark, but duty-paid delivery can be effected through consignment in bulk to a local agent there or by arrangement with an American freight forwarder—the shipper being responsible, in both instances, for all expense incurred in the delivery of the parcel to the Danish customer; or the estimated amount of the duty and incidental charges may be remitted to the customer direct, by means of an international postal money order.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities but to insure duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Danish customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” (see p. 7) are accepted for dispatch in the ordinary mail to Denmark.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap in the way of added charges or tedious customs procedure on parcel-post shipments to Denmark. Parcels may weigh up to 44 pounds. Both registry and insurance facilities are available. No transit fees are collected.

There is no postal C. O. D. service to this Kingdom.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Denmark, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—In Denmark certain imported products are required to be marked to show country of origin, and certain others must be marked simply as foreign goods. Those which must bear an indication of the country of origin are roofing materials; electric meters, electric machines (dynamos, electromotors, and transformers), enameled and galvanized kitchen and household utensils, iron and steel knives, dry batteries, matches, rope and twine, pianos and organs, and scouring and soap powders. The following goods must be marked "Udenlandsk" (foreign): Meat and meat products, poultry and eggs, fat and tallow, and honey. Tombstones and furniture must be marked "Tilvirket i Udlandet" (worked abroad).

Imported footwear must be marked, distinctly and durably, with the word "Udenlandsk" (foreign) and also either with the importer's name and address or with the distinguishing designation assigned him by the Danish authorities. Marking must be in characters at least 4 millimeters high. For footwear with leather soles, marks must appear on the outside of the outsole; the distinguishing designation must be on the instep next the heel. For rubber-soled footwear, the marking may be impressed or vulcanized on the instep, either outside or inside, or it may be stamped in colored ink on a conspicuous place on the lining. The use of leather substitutes, except for specified purposes, is forbidden, and where their use is particularly restricted footwear may be marked with a capital letter "A."

These requirements do not apply to children's footwear (less than 16 centimeters long), nor to felt, silk, satin (indoor), brocade, straw or wooden, or rubber (lined or unlined) footwear. Temporarily, leather and fabric footwear without heels and with soles of materials other than rubber, turned footwear with leather soles, and velvet footwear are only subject to the requirement of marking with the word "Udenlandsk" on the outer sole.

Paint brushes, lead pencils, and colored chalks and crayons must be marked "Fabrikeret i Udlandet" (manufactured abroad); packages of nails, tacks, and wood screws, marked in Danish, must bear the name of the country of manufacture or the word "Udenlandsk" (foreign), or if it is necessary to show foreign manufacture "Fabrikeret i Udlandet." Hinges and bolts must be marked "Fabrikeret i" (manufactured in), followed by the name of the country of origin. Cigarettes and smoking and chewing tobacco must bear the manufacturer's or importer's name and address unless authorization to use a special marking is given.

The usual regulations against false indication of origin also are in effect in Denmark. Most imported articles of gold and silver must be

sent to the Danish assay office to be hall-marked with the Government's guaranty stamp before clearance through the customs. For assaying the goods and affixing the stamp a small fee is charged.

*Documentation.*—Consular invoices are not required on shipments of any kind to Denmark, the commercial invoice and ocean bill of lading being sufficient.

In order to facilitate the clearance of parcels through the customs it is advisable that each package be accompanied by a duplicate invoice, properly signed by the sender and containing a specification of the goods in question, particulars (date, etc.) of their sale, and conditions of payment. These should go forward separately from the goods.

Importers are required to furnish, in customs declarations, various specific details—description of the articles (using, with some exceptions, tariff terminology, as well as tariff item numbers and trade names), gross, tare, and/or net weights, value, etc., the requirements varying according to whether goods are duty free, dutiable ad valorem, or dutiable at ordinary or at high specific rates.

Shippers' invoices should be signed and dated, in duplicate, and should contain all such details as the importer will need in preparing the necessary declaration.

Further information as to the above regulations bearing on any specific product may be obtained by American firms, on request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Denmark. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Denmark by freight or express.

### DODECANESE ISLANDS

(Aegean Islands of Cachi, Calimno [Kalymos], Case, Castellrosso, Coe [Kos], Lero, Lipsa, Liaso, Nisiro, Patmo, Piscopi, Rodi [Rhodes], Scarpanto, Simi, and Stampalia)

The Dodecanese Islands are now under Italian rule. The same general situation in regard to the customs treatment of samples and advertising matter obtains in these islands as is outlined for Eritrea (see p. 325), except that the rate of duty is 11 per cent of the value on printing plates, 20 lire per 100 kilos on advertising matter not illustrated, and 50 lire per 100 kilos if illustrated. All books are free of duty. The statistical tax in the Dodecanese Islands is 0.20 lira per 100 kilos.

### ESTONIA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Estonia free of duty, while those considered as having commercial value are subject to the regular duties applying to ordinary commercial shipments of the commodities represented.

All advertising matter is subject to duty when imported into Estonia, although it is understood that single copies of catalogues sent as "printed matter" through the regular mails would not be held by the customs for duty.

The duties assessed in Estonia on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Articles	Rate of duty	
		General, kroons <sup>1</sup>	Minimum, <sup>2</sup> kroons <sup>1</sup>
	ADVERTISING MATTER		
ex178	Books and printed matter: (3) Price-lists, catalogues and advertising matter, all kinds and in any language, so long as pictures and illustrations are not the main purpose of the printed matter..... (4) Leaf and table calendars in any language, even with cardboard mount.....	<i>Per net kilo</i> 0.50 3.60	<i>Per net kilo</i> 0.25 1.80
	ELECTROTYPES, ETC.		
162	Printers' accessories: (2) Matrices and matrix stamps, lines of copper, clichés and all kinds of printers' accessories, not specified.....	.30	.15

<sup>1</sup> Estonian kroon at par=\$0.268 United States currency.

<sup>2</sup> Applies to the United States.

*Prepayment of duty.*—In Estonia, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Estonia, but duty-paid delivery can be effected through consignment in bulk to a local agent there or by arrangement with an American freight forwarder. In both instances the shipper is responsible for all expense incurred in the delivery of the parcel to the prospective Estonian customer. It also is possible to mail to the Estonian merchant direct an international postal money order for the estimated amount of the duty and incidental charges.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as "prints"—not only to avoid customs-clearance formalities but to insure the duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Estonian customer, the customs treatment of shipments not being affected by the method of transportation.

The inclosure of samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

"Combination packages" (see p. 7) are accepted for dispatch in the ordinary mail to Estonia.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap in the way of added charges or tedious customs procedure on shipment by parcel post to Estonia. Such packages may weigh up to 44 pounds and may be registered but not

insured. Transit fees varying with the weight of the parcel are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Estonia, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—The marking of goods to show country of origin is not necessary in Estonia. Regulations require the hall-marking of imported manufactures of precious metals.

*Documentation.*—Certificates of origin are, in general, no longer required on imports into Estonia, except for a specified list of articles (including wheat, dried fruit, tobacco, lard, cotton, etc.) when such goods claim the benefits of minimum or conventional tariff rates. Where trade-marks on the goods themselves or on their immediate packing establish their origin, no certificate of origin is necessary, but in any case of doubt as to origin one may be required. For shipments of tobacco under given circumstances a special procedure is authorized.

Certificates of origin for direct shipments may be issued by chambers of commerce, customs officials, or other competent authority of the country of origin. They must specify the manner of packing, number of pieces, marks and numbers, the class and grade of goods, and the exact quantity, by gross and net weight or by piece, number, or measurement, as the case may require. Certificates must be visaed by an Estonian consul and must be presented within three months after demand by the Estonian customs authorities.

For indirect shipments, such a certificate of origin must be accompanied by a transit certificate issued by the customs or freeport authorities of the intervening country. A certificate of origin issued, within the limits of the authority granted them, by the diplomatic or consular representatives of Estonia in the intervening country, or one emanating from the diplomatic or consular authorities of that country, where it and the country of origin have been accorded equal privileges by Estonia, will suffice. All such certificates and supplemental documents of origin require the visa of the proper Estonian representatives in the country in which they originate, and must be issued within 30 days after shipment of the goods.

When goods of known origin arrive without proper documents, they may be removed from the customs upon deposit of the difference between the duties assessable at the general tariff rates and those of the minimum tariff, pending the arrival of documents; but refund

of the deposit may be obtained only by presenting such documents within limited set periods.

Two copies of the customs declaration (Form 2966) are required for each parcel-post package for Estonia. Grouping two or more such packages under one set of declarations is not permitted. A dispatch note (Form 2972) must be attached to each parcel.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Estonia by freight or express.

## FAROE ISLANDS

### SAMPLES AND ADVERTISING MATTER

The only goods dutiable in the Faroe Islands are spirits, liquors, beers, and wines. There is therefore no tariff problem in shipping general samples and advertising matter to these islands.

"Combination packages" (see p. 7) are accepted by United States post offices for dispatch in the ordinary mail for delivery in the Faroe Islands.

### USE OF THE MAILS IN FOREIGN TRADE

No handicaps are known to apply on shipments by parcel post to the Faroe Islands. Parcels may weigh up to 44 pounds. Both registry and insurance facilities are available. No transit fees are collected.

There is no postal C. O. D. service to these islands.

As information has not been received concerning the admissibility into the Faroe Group of "small packets," such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class or regular mail known as "8-ounce merchandise."

Information has not been received concerning the admissibility into the Faroe Islands of dutiable articles in letters and packages pre-paid at the letter rate of postage. However, such articles will be accepted by United States post offices at the risk of the sender, if the green label, Form C 1 (Postal Form 2976), is affixed to each letter or package showing that it contains dutiable matter and is to be submitted to the insular customs for inspection. A customs declaration (Form 2966) or an invoice must be inclosed.

### MARKING AND DOCUMENTATION

There are no regulations as to marking goods for importation into, or sale within, the Faroe Islands.

Consular documents are not required on shipments to these islands. The commercial invoice and ocean bill of lading are sufficient. In order to facilitate the clearance of parcels through the customs it is



advisable that each package be accompanied by a duplicate invoice properly signed by the sender and containing a specification of the goods in question, particulars (date, etc.) of their sale, and conditions of payment. Shipping documents should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to the Faroe Islands. The grouping of two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Faroe Islands by freight or express.

## FINLAND

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Finland free of duty, while those considered as having commercial value are subject to the duties regularly applying to commercial shipments of the commodities represented.

Advertising matter with text printed in Finnish is subject to duty, while that printed in a foreign language is admitted free of duty. It is probable, however, that if sent in small quantities as "prints" no duty would be assessed on advertising matter in general. Single calendars sent in the mails in mailing tubes are free of duty if sent as "prints" and if not printed in the Finnish language.

The printing of calendars locally is a monopoly right held by the State University of Helsingfors. Once every five years the university sells this right to the highest bidder at public auction. The same firm has bidden it in for the last ten or more years.

The duties on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., imported into Finland are assessed according to the following schedule:

Tariff item	Article	Rate of duty, general, markkaa <sup>1</sup>
<b>ADVERTISING MATTER</b>		
ex432	Pictures, lithographs, photographs, etc., for advertising purposes, without text.....	<i>Per legal kilo <sup>2</sup></i> 40.00
440	Printed matter not specified, such as business circulars, catalogues, and other commercial prints:	
441	With foreign text.....	Free.
	Other, including business cards, publicity and advertising posters, etc.....	40.00
<b>ELECTROTYPES, ETC.</b>		
ex647	Printing plates, etched, engraved, or chiseled, electrotypes, galvanotypes, stereotypes, printing type, punches, and stamps.....	.60

<sup>1</sup> Duties are stated in Finnish paper currency (markka now stabilized at \$0.0252 United States currency).

<sup>2</sup> Legal weight includes the weight of the immediate container or inner packing.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending

clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Finland, but duty-paid delivery can be effected through consignment in bulk to a local agent there, for distribution, or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the Finnish customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the consignee direct an international postal money order covering the estimated amount of the duty and other charges.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities but to insure the duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Finnish customer, the customs treatment of shipments not being affected by the method of transportation.

The inclosure of samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Finland.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps hinder the use of the parcel post for shipments to Finland. Parcels may weigh up to 44 pounds and may be registered but not insured. No transit fees are collected.

There is no postal C. O. D. service, nor has provision been made for sending the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Finland provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—It is not necessary to mark goods with an indication of origin. There are no regulations requiring imported manufactures of precious metals to be hall-marked by the Government assay office.

Although not required, it is helpful in locating packages if the cases bear an indication of the weight in kilos.

*Documentation.*—No consular invoice is required for shipments to Finland. On goods not clearly marked to indicate their origin a certificate of origin is necessary to obtain the benefit of conventional rates when such rates are provided. The certificate of origin, when required, must be visaed by a Finnish consul. On other shipments the ordinary commercial invoice and ocean bill of lading are sufficient.

Group shipments via parcel post are permitted entry into Finland. Under the group-shipment arrangement each parcel must be clearly

marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels each would be numbered, respectively, 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to Finland; in the case of group shipments the customs declaration should be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Finland by freight or express.

## FRANCE

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into France free of duty, while those considered as having a sales price are treated as ordinary commercial shipments of these commodities. Samples of fabrics are accorded free admission if of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants," or are complete articles, such as handkerchiefs, shawls, and cravats, they should be so slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

No article of commercial value may be inclosed in a parcel of samples sent by the regular mails. Samples of commercial value, if sent by mail, must go forward by parcel post and are then subject to the same customs treatment as when shipped by freight or express.

Advertising matter is subject to duty when imported into France. It is understood that in practice, however, single trade catalogues sent through the regular mails at printed-matter rates are not held by the customs authorities for duty. Single calendars sent as "prints" in mailing tubes are free of duty.

Periodicals and industrial and other publications in which the number of pages used for advertisements exceeds the number of pages used for the text are upon entry into France chargeable for the advertisements at the rate of duty applicable to printed matter or lithographs, as the case may be. Individual copies addressed to subscribers are exempted from the entry duty and are delivered direct to the addressees.

The duties assessed in France on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty		
		General, francs <sup>1</sup>	Minimum, francs <sup>1</sup>	To the United States, francs <sup>1</sup>
	<b>ADVERTISING MATTER</b>			
469	Engravings, facsimiles of engravings, photo-engravings, photocollographs and the like, prints, lithographs, chromos, labels, and designs of all kinds, including calendars and commercial advertisements, whether bound or not, and interiors of albums for photographs and collections: Not glazed— Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... Glazed and the like, including vitrophane— Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams.....	<i>Per net kilo</i> 11.20 8.80 8.00  26.00 21.20 12.00  13.45 11.05 10.25  28.25 23.45 14.25	<i>Per net kilo</i> 2.80 2.20 2.00  6.50 5.30 3.00  3.55 2.95 2.75  7.25 6.05 3.75	<i>Per net kilo</i> 4.20 2.60 2.00  10.50 6.30 3.15  5.40 3.80 3.95  11.70 7.50 4.35
	<b>ELECTROTYPES, ETC.</b>			
539	Stereotype plates and quoins for printing on paper, other than wall paper, even if with designs obtained by photo-mechanical processes.....	<i>Ad valorem</i> <sup>2</sup> 40%	<i>Ad valorem</i> <sup>2</sup> 10%	<i>Ad valorem</i> <sup>2</sup> 10%
540	Other.....	Free.	Free.	Free.

<sup>1</sup> French franc at par=\$0.0392 United States currency.

<sup>2</sup> Ad valorem duties are calculated on the c. i. f. value in port of entry.

The French turnover tax of 6 per cent of the value is applied to all imports of advertising matter and printing plates.

*Prepayment of duty.*—In France, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether in the form of printed matter or samples of merchandise. Duties can not be prepaid in the United States on shipments to France, but duty-paid delivery can be effected through consignment in bulk to a local agent there or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the French customer—the American exporter assuming, in either case, responsibility for all expense incurred. Furthermore, an international postal money order may be sent to the customer direct, to cover the estimated amount of the duty and incidental charges.

*Method of shipment.*—Small quantities of samples should go forward by sample post, and it is advisable to send advertising material in small quantities at printed-matter rates. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his French customer, the customs treatment of shipments not being affected by

There is nothing to prevent the inclosure of samples and advertising matter in commercial shipments of other goods, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to France.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap on shipment by parcel post to France, except that the service is somewhat slow. Packages may weigh up to 44 pounds but may be neither registered nor insured. No transit fees are collected.

Parcels should bear, as a part of the address, the name of the Department (Province) in which the office of destination is located. Although the French postal administration has not made this provision compulsory, this precaution will, it is thought, in many instances expedite delivery and reduce the number of undeliverable parcels to a minimum.

There is no postal C. O. D. service to France.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to the French customs authorities for examination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to France, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Goods in general intended for importation into France need not be marked with country of origin except when the French language, the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. Recent regulations authorize the Government to require any commodity to be marked to show country of origin. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etas Unis d'Amerique" when edited in France and printed in the United States or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law also provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin—Etats Unis d'Amerique for goods from the United States—stamped

on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

Although not required, an indication of the weight in kilos on the outside of the cases is a convenience in clearing packages through the customs.

*Documentation.*—The same documents are required on all kinds of shipments to France. The present French documentary requirements and fees may be summarized as follows:

*Certificate of origin.*—Since most goods of American origin are subject to duties below the general or maximum tariff in France, it is advisable for shipments to France to be accompanied by a certificate of origin, which should be presented to a French consul in the United States for legalization. The consular fee for legalizing this document is \$1.

*Consular invoice.*—Shipments of goods dutiable in France at ad valorem rates (according to price or value) should have, in addition to the certificate of origin, a legalized consular invoice showing the value of the goods. The consular fee for legalizing this document is \$1.

*Combined document.*—The certificate of origin and the consular invoice may be combined into a single document which, provided it contains the full information required on each separate document, is acceptable as fulfilling the French requirements. The fee for the legalization of the combined document is \$1.

*Commercial invoice.*—Whether the goods are dutiable at specific or at ad valorem rates, a commercial invoice should accompany all shipments to France for the purpose of sales-tax assessment. No visa is required on this document.

No fee is charged for the visa of certificates of origin and consular invoices on shipments of goods valued at less than \$20.

Consular invoices are not required on goods dutiable at ad valorem rates when imported into France by parcel post. However, such goods subject to lower than the general rates of duty should be accompanied by a visaed certificate of origin.

All imported and domestic merchandise is liable to a sales or luxury tax, and a commercial invoice should therefore be furnished the customs authorities in order to avoid the placing of an arbitrary value on imported goods. This invoice is not required to be certified but it must include certain statements to guide officials in levying the tax.

The documents (commercial invoice, ocean bill of lading, and consular documents when required) should go forward separately from the goods.

One copy of the special declaration (Form 2967), giving, in addition to the usual entries, the gross weight of the package, the net weight of the contents, the name and full address of the addressee, and whether or not the merchandise is intended for use in connection with supplies or industries for the French Government, together with one copy of the regular customs declaration (Form 2966), must be attached to each parcel-post package. Grouping two or more such packages under one set of customs declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all

## GERMANY

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—The following samples of no commercial value may be imported into Germany free of duty: Sample cards and samples in cuttings or patterns which are fit only to be used as such, except samples of foodstuffs or consumable articles but including specimen samples of coffee, cocoa, sugar, raw tobacco, and dried fruits imported by mail and weighing up to 350 grams (12.3457 ounces). Goods designated as samples which by their nature may also serve another purpose are dutiable unless they have been rendered unfit for sale (by mutilation, etc.) under the terms and regulations governing the issuance of a free customs permit.

Single catalogues, price lists, and advertising matter by mail in packages weighing not over 250 grams (8.8187 ounces) are free of duty. Other advertising matter is dutiable.

The German import duties on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty, general <sup>1</sup> reichs-marks <sup>2</sup>
	<b>ADVERTISING MATTER</b>	
ex657	Printed matter, obtained by any process (includes catalogues and price lists) * * *: Picture post cards.....	<i>Per 100 legal kilos <sup>3</sup></i> 50. 00
	Other— Of one color.....	15. 00
	Of more than one color, even stamped or bordered with colors, gold or other metals.....	20. 00
	[The duty on wrapping paper having printed thereon instructions for use of any merchandise, advertisements, drawings, or similar impressions is not affected by the printing, etc.]	
	<b>ELECTROTYPES, ETC.</b>	
ex377	Printing plates for hectographs and similar manifolding apparatus.....	10. 00
ex631	Wood cuts for impressions, even with driven-in tacks, etc., of common metals or alloys of such metals.....	60. 00
ex670	Cardboard clichés covered with galvanoplastic metallic covering.....	120. 00
ex683	Lithographic stones (lithographic plates), with drawings, engravings, or writing thereon.....	3. 00
	Same, without drawings, engravings, or writing thereon.....	Free.
ex815	Iron and steel plates for printing (matrices).....	15. 00
ex849	Printing plates of aluminum and aluminum alloys.....	120. 00
853	Printers' plates, engraved or etched, coated with copper or steel or not, or combined or not with unlaquered, unpolished wood, iron, zinc, or tin; stereotype plates (clichés or blocks), and printing type.....	3. 00
ex859	Zinc printing plates, engraved or etched.....	6. 00
ex863	Printing plates of tin, engraved or etched.....	6. 00
ex874	Printing plates of copper or copper alloys, coated with steel or not, backed with lead or the like, or combined with wood, iron, lead, zinc, or tin; all these whether engraved or etched or not.....	30. 00

<sup>1</sup> There are no conventional rates of duty on advertising matter or printers' plates.

<sup>2</sup> German reichsmark at par—\$0.2382 United States currency.

<sup>3</sup> Legal weight is obtained by a specified tare deduction from the gross weight.

*Prepayment of duty.*—In Germany, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Germany, but duty-paid delivery can be effected through consignment in bulk to a local agent there or by arrangement with an American freight

forwarder, who will undertake the delivery of the package without cost to the German customer. In both instances the shipper is responsible for all expense incurred. It also is possible to remit to the German customer direct an international postal money order to cover the estimated amount of the duty and incidental charges.

*Method of shipment.*—Small quantities of samples should go forward by sample post, and it is advisable to send small quantities of advertising matter at printed-matter rates. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his German customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Germany.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure hinder the use of the parcel post to Germany. Packages may weigh up to 44 pounds and may be registered but not insured. No transit fees are collected.

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Germany, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No general requirements are in force in Germany for the marking of imported goods to show country of origin. Manufactures of gold, silver, or platinum must be hall-marked with the Government guaranty stamp at the German assay office before importation is allowed. For this assay and marking a small fee is charged.

Special labeling regulations call for the labeling of certain food-stuffs; details will be furnished upon request to the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

*Documentation.*—Consular documents are not required. The ordinary commercial invoice and ocean bill of lading suffice. These should go forward separately from the goods



One copy of the customs declaration (Form 2966) is required on parcel-post packages to Germany. Grouping two or more such packages under one declaration is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Germany by freight or express.

## GIBRALTAR

### SAMPLES AND ADVERTISING MATTER

Gibraltar is a free port, duties being levied only on tobacco, spirits, and gasoline. No tariff problem arises, therefore, in forwarding general samples and advertising matter, printing plates, etc., to this area.

"Combination packages" are not accepted by United States post offices for mailing to Gibraltar.

### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to Gibraltar. Such packages may weigh up to 22 pounds but may be neither registered nor insured. No transit fees are collected.

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provisions has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Gibraltar, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

### MARKING AND DOCUMENTATION

No regulations are in force calling for the marking of imported articles to show country of origin, nor are there any special labeling requirements on goods in general.

Consular documents are not required on shipments to Gibraltar and no special form of invoice, the ordinary commercial invoice and ocean bill of lading sufficing. These documents should go forward separately from the goods.

Group shipments via parcel post are permitted entry into Gibraltar. Under the group-shipment arrangement each parcel must be clearly marked with a fractional number in Arabic figures, the nu-

merator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration (Form 2966) is required on parcel-post packages to Gibraltar; in the case of group shipments to this colony, the declaration should be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Gibraltar by freight or express.

## GREECE

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Greece free of duty. Those "capable of being utilized in commerce in whole or in part" are subject to the rates of duty regularly applying on ordinary commercial shipments of these commodities, unless so mutilated as to be unfit to be sold.

Catalogues and printed booklets, bound or unbound, are free of duty. Other advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are dutiable according to the following schedule:

Tariff item	Article	Rate of duty	
		Maximum, <sup>1</sup> metallic drachmas	Minimum, <sup>2</sup> metallic drachmas <sup>1</sup>
<b>ADVERTISING MATTER</b>			
184	(f) Catalogues of foreign business houses, illustrated or not.....	Free.	Free.
185	(l) Other printed matter on paper or cardboard not elsewhere mentioned.	100.00	80.00
	(a) Lithographs, engravings on brass, woodcuts, helio-engravings, chromo-photographs, etc., of one or of more colors:		
	1. On paper.....	400.00	300.00
	2. On cardboard, or paper glued on cardboard, or wood.....	180.00	120.00
	3. On common metal.....	80.00	60.00
<b>ELECTROTYPES, ETC.</b>			
103	Printing type, typographical ornaments, stereotype plates of lead, used or not.....	30.00	20.00
120	(a) Articles of copper, not specified.....	120.00	80.00
113	(a) Articles of zinc, not specified.....	150.00	100.00

<sup>1</sup> Duties are stated in metallic drachmas (par value, \$0.193 United States currency). When paid in paper drachma the duties as given should be multiplied by 20.

<sup>2</sup> Applies to the United States except on item 185 (a) 1 and 2.

<sup>3</sup> Legal net weight, determined by tare deductions from the gross weight.

<sup>4</sup> Conventional rate to Germany (applying also to imports from the United States), 220 drachmas per 100 kilos.

<sup>5</sup> Conventional rate to Germany (applying also to imports from the United States), 100 drachmas per 100 kilos.

There are surtaxes (octroi and loan taxes) amounting to three-fourths of the import duties. These surtaxes are not included above.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty

and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Greece, but duty-paid delivery can be effected through consignment in bulk to a local agent there for distribution, or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the Greek customer,—the American exporter assuming, in either case, responsibility for all expense incurred. It also is possible to remit the estimated amount of the duty and incidental charges to the customer direct by means of an international postal money order.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities, but to insure the duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Greek customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Greece.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure hinder the use of the parcel post to Greece. Packages may weigh up to 22 pounds but may be neither registered nor insured. No transit fees are collected.

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no requirement for marking goods intended for importation into Greece to show country of origin nor any for labeling foods or for the hall marking of manufactures of precious metal with the Government guaranty stamp. If units of measurement or capacity are used, they must be those of the metric system.

*Documentation.*—In order to benefit by the lowest rates of duty a certificate of origin is required on all shipments to Greece except by parcel post. This certificate may be in the form of a declaration made before a notary, or it may be issued by a recognized chamber of commerce (preferably a Greek chamber of commerce), by a customs or municipal authority, or by a Greek consul.

The declaration or certificate must indicate the numbers and marks of the packages, number of packages, kind of merchandise,

its net and gross weight, and, if possible, the address of the consignee and the name of the ship which carries the goods to Greece; and must also specifically state that the goods are "the product and manufacture of the United States." If certified by a Greek consul, the fee is \$4.85.

The usual commercial invoice and ocean bill of lading, together with the certificate of origin (when required), should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel post shipments to Greece. This document may cover as many as three packages, being attached to one of the three. The contents of the packages must be given in detail, with full description of the goods—"silk stockings," "brass tacks," etc. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Greece by freight or express.

## HUNGARY

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples are considered as having no commercial value if unfit for sale, and as such may be imported into Hungary free of duty. Those regarded as having commercial value are subject to the duties regularly applying to commercial shipments of these articles. Free samples include such things as small pieces of cloth, odd shoes which have been so mutilated as to render them unfit for use except as samples, and the like. All samples of finished goods representing complete articles must be mutilated by perforations if they are to be imported free of duty or from import-license formalities.

Advertising matter of all kinds is subject to duty in Hungary. If single catalogues or price lists are sent as "printed matter," however, it is understood that they will not be held for duty.

Duties are levied in Hungary on advertising matter and on printing plates of all kinds according to the following schedule:

Tariff item	Article	Rate of duty, general, gold koruna <sup>1</sup>
<b>ADVERTISING MATTER</b>		
528	Calendars (except almanacs) and cardboard for calendars:	<i>Per 100 kilos</i>
	(a) Block calendars, fixed on cardboard or not, wall sheet calendars with letterpress in one or two colors.....	70.00
	(b) Cardboard for calendars, wall sheet calendars with letterpress in more than two colors, and calendar blotting pads.....	90.00
	(c) Pocket and table calendars—	
	1. In supple or stiff paper bindings.....	120.00
	2. In half-linen, linen, or artificial-leather bindings.....	200.00
	3. In other bindings.....	280.00

<sup>1</sup> Duties are stated in gold koruna (par value=\$0.2026 United States currency) but are paid in pengő at the rate of 1.16 pengő to the gold koruna; pengő=\$0.1749 United States currency.

Tariff item	Article	Rate of duty, general, gold koruna
<b>ADVERTISING MATTER—continued</b>		
534	Printed matter and printing-trade products not mentioned, also maps (except as supplement to books or periodicals):	<i>Per 100 kilos</i>
	(a) Unbound—	
	1. In one or two colors.....	130.00
	2. In several colors, with gold or silver impression or relief printing, lacquered or not.....	200.00
	(b) With leaves stitched or bound, whether paper bound or not—	
	1. In one or two colors.....	150.00
	2. In several colors, with gold or silver impression or relief printing.....	230.00
	(c) Bound in half-linen, linen, artificial leather, or other material—	
	1. In one or two colors.....	180.00
	2. In several colors, with gold or silver impression or relief printing.....	250.00
	Tare on paper products: In cases, 16 per cent; in hampers, 13 per cent; in bales and bundles, 6 per cent.	
<b>ELECTROTYPES, ETC.</b>		
ex770	Lead manufactures not specified:	
	(f) 2. Letters and stereotypes.....	100.00
ex772	(f) Articles of zinc, not specified.....	60.00
ex773	(h) Finished articles of copper, not specified:	
	1. Weighing less than 250 grams.....	100.00
	2. Weighing more than 250 grams.....	80.00
ex775	(h) Aluminum wares not specified.....	120.00
	Tare on metal goods: In cases, 8 per cent; in baskets, 2 per cent; in bales, 1 per cent.	

<sup>1</sup> On catalogues and commercial prospectuses a conventional rate of 20 gold koruna per 100 kilos applies to imports from the United States and other most-favored-nation countries.

There is a turnover tax of 3 per cent of the c. i. f. value on imports into Hungary.

*Prepayment of duty.*—In Hungary, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Hungary, but duty-paid delivery can be effected through consignment in bulk to a local agent there or by arrangement with an American freight forwarder—the shipper being responsible, in both instances, for all expense incurred in the delivery of the parcel to the prospective Hungarian customer; or the estimated amount of the duty and incidental charges may be remitted to the customer direct by means of an international postal money order.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples; and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities, but to insure duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Hungarian customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Hungary.

#### USE OF THE MAILS IN FOREIGN TRADE

Shipment by parcel post to Hungary is not handicapped in any way. Packages may weigh up to 44 pounds and may be insured

but not registered. Transit fees varying with the weight of the parcel are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

The recently inaugurated postal C. O. D. service to Hungary has been temporarily suspended.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to this Kingdom the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Hungary, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no Hungarian general requirement for the marking of imported goods with country of origin. Manufactures of gold, silver, or platinum are required to be hall-marked with the Government guaranty stamp at the Hungarian assay office before importation is allowed. For this assay and marking a small fee is collected. Special labels on foods are not required.

If weights are shown on packing cases, they should be expressed in kilos.

*Documentation.*—Certificates of origin are required on certain goods, none of which, however, are products of the United States. No consular documents are required, but every shipment should be covered by a detailed and signed commercial invoice and bill of lading, which must be shown at the customs at time of the clearance of the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Hungary. Grouping two or more such packages under one declaration is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Hungary by freight or express.

### ICELAND

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are duty free in Iceland. Samples of commercial value are subject to duty at the rates regularly applying to commercial shipments of these commodities, whatever the method of forwarding.

Advertising matter and printing plates of all kinds are dutiable in Iceland at the rate of 0.06 krona per kilo of 2.2046 pounds, plus 15 per cent ad valorem.

*Prepayment of duty.*—In Iceland, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. This may be done only through consignment in bulk to a local agent in Iceland or by arrangement with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels to the prospective customer. There also is provision for international postal money order service with Iceland.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as "prints." Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his foreign customer, the customs treatment of goods not being affected by the method of transportation.

Wrapping samples and advertising matter in the same package or with other merchandise does not affect the duty.

"Combination packages" (see p. 7) are accepted for dispatch in the ordinary mail to Iceland.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on parcel-post shipments to Iceland. Parcels may weigh up to 22 pounds and may be registered but not insured. Transit fees on such packages vary with the weight. (For rates see United States Official Postal Guide, on file in local post offices.) Parcels are subject on delivery to a charge of 1 krona each.

There is no postal C. O. D. service to Iceland, nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permitted in letter mail to Iceland, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force in Iceland requiring merchandise to be marked to show country of origin, nor are there any special labeling requirements.

*Documentation.*—Consular documents are not necessary on shipments to this island; the ordinary commercial invoice and ocean bill of lading suffice. These should go forward separately from the goods.

All merchandise imported into Iceland by mail, except books, newspapers, and periodicals, must be accompanied by an invoice, and the accompanying customs declaration must be appropriately

indorsed to indicate this fact or else be sent directly to the addressee so as to be received by him before he can receive the shipment mentioned in that invoice. The invoice should contain an exact designation of the contents of the package, with indication of the true delivery price, and should bear the attestation of the sender himself or of a person authorized by the law of the country of origin to sign his firm name. Failure to observe these formalities will entail the return of the articles to place of origin, with return charges, unless the addressee consents to pay, in addition to the customs duty, a fine of from 10 to 1,000 kronur, depending on the importance of the violation.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to Iceland. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Iceland by freight or express.

## IRISH FREE STATE

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Trade samples recognized as of no commercial value are admitted into the Irish Free State free of import duty. Samples of value are subject to the same duty as commercial shipments of the merchandise represented. It should be noted that, contrary to the general rule, the Irish Free State does not admit as samples of no commercial value odd hosiery and similar dutiable articles even when so mutilated as to be unsalable. When addressed to traders in such articles, type samples of unmanufactured tobacco not over 6 ounces in weight may be received upon payment of 2s. 6d. duty. Samples of dried fruit not over 8 ounces in weight are free of duty.

No duty is assessed in the Irish Free State upon printed advertising matter in bulk. Catalogues in bulk are dutiable at 50 per cent ad valorem and other printed advertising matter in bulk and printing plates are dutiable at 15 per cent ad valorem when imported from foreign countries.

*Prepayment of duty.*—While duties on dutiable samples can not be prepaid in the United States, their delivery to Irish consignees free of all charges can be accomplished by making shipment in bulk to an agent or customs broker in Ireland, for distribution after payment of the duties, or by employing in the United States an international freight forwarder, who will undertake their duty-paid delivery and bill the shipper for all expense incurred. It also is possible to forward to the customer direct an international postal money order covering the amount of the duty and other charges.

*Method of shipment.*—Samples of no commercial value in small quantities should go forward by sample post. Advertising matter and printing plates, large quantities of duty-free samples, and all dutiable samples may be sent forward by whichever means is most convenient to the shipper, the customs treatment of goods in the Irish Free State not being affected by the method of shipment.



Neither is there any difference in customs treatment if samples and advertising matter are included in the same package or with other merchandise; all such items should, however, appear on the invoice. "Combination packages" are not accepted by United States post offices for mailing to the Irish Free State.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap on parcel-post shipments to Ireland. It should be noted, however, that there is a difference in the maximum weight of such parcels permitted to the Irish Free State and to Northern Ireland. The former embraces the counties of Carlow, Cavan, Clare, Cork, Donegal, Dublin, Galway, Kerry, Kildare, Kilkenny, Leitrim, Leix (or Queens), Limerick, Longford, Louth, Mayo, Meath, Monaghan, Offaly (or Kings), Roscommon, Sligo, Tipperary, Waterford, Westmeath, Wexford, and Wicklow, and to these counties parcel-post packages may not exceed 11 pounds in weight. Northern Ireland, which is a part of the United Kingdom, is made up of the counties of Antrim, Armagh, Derry (Londonderry), Down, Fermanagh, and Tyrone, and to these counties packages may weigh up to 22 pounds. Parcel-post packages may be insured but not registered. No transit fees are collected.

There is no postal C. O. D. service to the Irish Free State, nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—Samples of goods marked so that the trade description includes a name resembling a place in the British Empire should have "U. S. A." following the name of the American city. The same care should be taken in marking samples and advertising matter to show country of origin as is exercised in marking commercial shipments.

Most articles of gold, silver, or platinum must be sent to the Irish assay office to be hall-marked with the Government guaranty stamp. A small fee is charged for making the assay and affixing the stamp.

If weights are shown, *avoirdupois* units should be used. It should be remembered that the British hundredweight is 112 pounds.

*Documentation.*—No special form of invoice is needed for shipments of samples and advertising matter to the Irish Free State; the ordinary commercial invoice and ocean bill of lading will suffice. No documents are required to be certified by a consul or other Government official. The shipping papers should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments. Grouping two or more such packages under one declaration is not permitted.

Particulars on customs declarations must be full and precise in all details, and in the case of parcels containing articles of different kinds the exact quantity of each kind of article must be stated. Customs declarations instead of bearing entries of "groceries," "pres-

ents," etc., should bear entries giving a description and the weight of the following articles when inclosed: Sugar, sweets and confectionery, crystallized and imitation fruits and flowers, preserved ginger, jams, jellies and marmalades, chocolate, cocoa powder, canned fruit, tea, coffee, condensed milk, and milk powder. In the case of dried fruit, the particular kind (figs, raisins, currants, etc.) should be stated.

If the customs declaration form does not provide enough space in which to give all the necessary details, such details may appear on the wrapper of a parcel, reference to this fact being made on the declaration itself.

Parcels containing watches or automobile accessories exceeding £3 in value and those containing cloth exceeding £6 in value should be accompanied by an invoice, which may be inclosed in the package (or within packets sent by letter mail) provided the fact is mentioned on the declaration.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Irish Free State by freight or express.

## ITALY

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples without commercial value are admitted to Italy free of duty, other samples being subject to the rates of duty ordinarily applicable to commercial shipments of these commodities. The exemption from duty applies to samples of paper and of drapery goods of a sufficient size to show the entire pattern and to samples of porcelain, fabrics, and other goods in different patterns, provided the importer consents to rendering them unfit for any purpose other than use as samples. Samples of commercial value, if sent through the mails, should go forward by parcel post; they then are subject to the same customs treatment as when shipped by freight or express.

The following articles may be imported by mail into Italy free of duty as "samples" in the quantities mentioned (gram=0.03527 avoirdupois ounce):

Up to 50 grams.—Tea.

Up to 60 grams.—Aigrettes prepared for medicaments; worked sponges.

Up to 75 grams.—Cinnamon, pure or mixed with other spices; cloves; pepper and pimento, pure and mixed with other spices.

Up to 100 grams.—Needles; worked amber; worked ivory; biscuits; buttons of all kinds (except those of precious metal or of any other material garnished with precious metals, as well as those comprised under other headings of the list) in quantities which differ from one another; perforated glass or enamel beads for crowns, necklaces, ornaments, etc.; cocoa beans, broken, ground, or in paste; natural coffee sent in the form of an ordinary sample; natural coffee sent in the form of a registered sample; candied fruits; paper or cardboard perforated or otherwise worked; cards bearing drawings or illustrations; worked celluloid (packets containing articles of celluloid whose mercantile value has been nullified by the senders by means of holes or other injuries are admitted

up to a weight of 350 grams); chocolate; photographs on paper or cardboard (however, articles containing only one photograph on paper or cardboard are admitted up to a gross weight of 500 grams); colors in small pieces, prepared in the form of small cakes or paste, inclosed in small tubes and placed in boxes, with or without accessories; sugarplums and conserves, in sugar or honey; thread of cotton, jute, wool, or linen, if each packet contains not more than one skein, rolled on a bobbin, arranged in the form of a ball, or in a similar manner, and silk thread for sewing, embroidery, etc., in skeins, rolled around a bobbin, arranged in the form of a ball, or in a similar manner; pencils of all kinds; condensed or concentrated milk articles; night lamps, with boxes and accessories; worked mother-of-pearl; small articles of common metals and their alloys; articles of gilded, silvered, or burnished metal, as well as all kinds of articles of nickel, bronze, and aluminum; brushes; pipes and pipestems; penholders and metal pens; soap; boxes of colors; scarfpins; worked shells; varnishes of all kinds and sugar and glucose, in pieces or in powder.

Up to 150 grams.—Strings for musical instruments; worked ebonite; elastic rubber or gutta-percha, in sheets, in tubes, or prepared in another manner; small articles of wood (toys and other articles of wood); worked bone and horn (articles containing articles of bone and horn whose mercantile value has been annulled by the senders by means of holes or other injuries are admitted up to the weight of 350 grams); straw and worked straw.

Up to 200 grams.—Electric cords; lactated flour and other similar flours prepared for nutrition; electric wire.

Up to 250 grams.—Thread of hemp, if each packet contains a single skein; and dyed silk thread, including that "filled with white."

Up to 350 grams.—Raw silk thread, including that simply bleached.

. It is not permissible to import, in one packet, various kinds of merchandise when the weight of the packet exceeds one or other of the maximum weights authorized, even if each article does not exceed the maximum fixed by the above list. Lace, braid, embroidery, galloon, ribbon, fringe, cord and small cord of any textile material mixed with metal threads are admitted as samples if sent in separate pieces not measuring more than 20 centimeters (7.874 inches) in length.

Trade catalogues printed in Italian are dutiable at the rate applying to the paper on which printed; catalogues in other languages, if loose or simply stitched or paper bound, are free of duty. Those bound with pasteboard covers and all other forms of advertising matter are subject to duty when imported into Italy by any method of transportation, except that the following forms of advertising matter may be imported in the regular mails as "prints" in quantities not exceeding those indicated below:

Lithographs, engravings, chromolithographs, photographs, phototypes, zincotypes, and other similar reproductions, including maps, illustrated cards, large or small cards bearing drawings of any kind, as models of penmanship or drawings, 100 grams gross weight.

Paper printed in detached sheets (notices, circulars, printing proofs, sheet music, etc.), 1,000 grams gross weight.

Printed books and catalogues, unbound, or having simply a cover of paper or cardboard, stitched, including files of periodicals and illustrated or fashion journals, printed in the Italian language, 1,000 grams gross weight.

Books printed in any language and bound, 2,000 grams gross weight.

Printed or unprinted books bound in ivory, celluloid, mother-of-pearl, bone, shell, or other similar material, whether garnished with metal or not, 100 grams gross weight.

The Italian duties on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied in accordance with the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>	
		General, lire <sup>2</sup>	Conventional, <sup>3</sup> lire <sup>2</sup>
<b>ADVERTISING MATTER</b>			
857	Placards, labels, advertisements, and the like, lithographed or printed with patterns or decorations, on paper or pasteboard.....	Per 100 net kilos <sup>4</sup> 550.00	Per 100 net kilos <sup>4</sup> 367.00
862	Labels, advertisements, and the like, lithographed or printed with patterns or decorations on paper or pasteboard.....		
	Books, printed:		
	In Italian, loose or simply stitched or Bodonian style (paper cover).....	(5)	
	In other languages—		
	Loose or simply stitched or Bodonian style, with covers of pasteboard, covered or not inside with paper or with cloth, and with title printed on outside of cover.....	Free.	Free.
864	Other prints or lithographs:		
	Of one color.....	735.00	440.00
	Two or more colors.....	1,100.00	735.00
<b>ELECTROTYPES, ETC.</b>			
360	Cylinders and dies of copper and its alloys, engraved for printing.....	Per 100 legal kilos <sup>6</sup> 119.50	Per 100 legal kilos <sup>6</sup> .....
380	Printing type of lead and its alloys, including plates of all kinds.....	120.00	

<sup>1</sup> All of these products on which no conventional rates are provided are subject to a surtax of 15 per cent ad valorem.

<sup>2</sup> Duties are stated and paid in the new lira, worth \$0.0526 United States currency.

<sup>3</sup> Applies to the United States.

<sup>4</sup> Net weight is the weight of the goods without packing.

<sup>5</sup> Duty on the paper of which composed.

<sup>6</sup> Legal weight, if packed in wooden cases, represents a tare deduction of 8 per cent from the gross weight.

There is also a sales tax of 2½ per cent ad valorem.

*Prepayment of duty.*—In Italy, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Italy, but duty-paid delivery can be effected through consignment in bulk to a local agent there or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the Italian customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the estimated amount of the duty and incidental charges may be remitted to the customer direct by means of an international postal money order.

*Method of shipment.*—Advertising matter in the small quantities noted on page 190 should go forward as “prints,” to take advantage of the privilege of duty-free admission. It is also advisable to send small parcels of duty-free samples by sample post to avoid the necessity for clearing them through the customs. Samples and advertising matter in bulk may go forward by parcel post, freight, or express, separately or in packages with other commodities, as is most convenient to the shipper, the customs treatment of bulk shipments not being affected by the means of transportation or by mixed packing.

“Combination packages” are not accepted by United States post offices for mailing to Italy.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap on the use of the parcel post to Italy. Packages may weigh up to 22 pounds (including packages to Fiume, the Republic of San Marino, Southern Tyrol, Istria [including Trieste],

and certain parts of Dalmatia) and may be insured but not registered. There are no transit fees either to Italy proper or to the adjacent Italian islands.

An additional charge of 10 per cent ad valorem is made on silk goods (pure or mixed), except bolting cloth, laces, embroideries, galloons, braids, fringes, hose of pure or mixed silk, and gloves of all kinds, sent by parcel post.

There is no postal C. O. D. service to Italy, nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are not permitted in letter mail to this Kingdom.

#### MARKING AND DOCUMENTATION

*Marking.*—Goods in general for importation into Italy are not required to be marked to show country of origin, although false indication of origin is prohibited. Canned or preserved foods (meats, fish, fruits, and vegetables) require special marking, including the origin of the goods. Information regarding these requirements may be obtained upon request to the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

All manufactures of precious metals must be sent upon importation to the Italian guaranty bureau to be hall-marked. A small fee is charged for assaying the goods and affixing the guaranty stamp.

If outside cases are to bear an indication of the weight of contents, such markings should be expressed in metric units.

*Documentation.*—No consular documents are required on shipments to Italy except on automobiles, which require a certificate of origin and also a certificate that the car is new and unused. These certificates should be visaed by an Italian consul or by the Italian Chamber of Commerce in New York City. The commercial invoice and ocean bill of lading should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post packages; and for silk goods (pure or mixed), except bolting cloth, laces, embroideries, galloons, braids, fringes, hose of pure or mixed silk, and gloves of all kinds, by parcel post it is necessary to present also a commercial invoice describing the goods fully, with an indication of the value of each article. Grouping two or more parcel-post packages under one declaration is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Italy by freight or express.

### LATVIA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value and those which have been mutilated so as to destroy their commercial value may be

imported into Latvia free of duty. Those having commercial value may be imported free of duty provided the duty does not exceed 0.25 lat per parcel. Such parcels are also free of other customs charges. The parcels are examined in order to ascertain whether or not the contents agree with the declaration of the sender, and if so a notation is made on the declaration stating that the goods are not subject to duty. Samples may be sent to Latvia in sealed letters (registered or not), postal wrappers, or parcels. The envelope or wrapper containing samples must be marked "Samples" and a statement of the contents must be made. Other samples of value are subject to the same duties as are leviable on commercial shipments of the merchandise represented.

The importation of many commodities is under restriction, specified annual quotas only being permitted to enter Latvia.

Advertising matter, except catalogues and price lists in a language other than Lettish, is subject to duty in Latvia, although it is understood that single copies of catalogues in the Lettish language sent as "printed matter" through the regular mails would not be held by the customs for duty.

The duties assessed in Latvia on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>	
		Maximum, lats <sup>2</sup>	Minimum, <sup>3</sup> lats <sup>2</sup>
	<b>ADVERTISING MATTER</b>		
ex178	Books, pictures, posters, etc., bound or not: 1. Pictures, drawings, posters, reproduced on paper by any polygraphic process, not specified..... 2. Books, pamphlets, periodicals, in foreign languages, obtained by any polygraphic process, including those containing, either in the text or in the supplements, music, maps, drawings, or engravings; foreign price lists, catalogues, and advertisements of any kind and in any language; the same of native firms, in so far as the engravings or drawings do not predominate, and they have no Lettish text; calendar blocks with text in a foreign language, also with cardboard backing.....	<i>Per net kilo</i> 3.00	<i>Per net kilo</i> 2.00
		Free.	Free.
	<b>ELECTROTYPES, ETC.</b>		
ex162	Printing accessories: 1. Type and furniture (reglets, quadrats, and spaces, without drawings). 2. Matrices and matrix punches, brass lines, electro blocks, and all kinds of printing material, except as mentioned in 1 and 3 of this item..... 3. Books and pamphlets, and other typographic work printed abroad in Lettish, also with both foreign and Lettish text.....	.30 .75 .75	.20 .50 .50

<sup>1</sup> Does not include the surtax of 1.5 per cent of the duty.

<sup>2</sup> Lat at par—\$0.193 United States currency.

<sup>3</sup> The minimum rates apply to imports from all countries with which Latvia has concluded commercial treaties (includes the United States, the United Kingdom, Germany, France, and Russia).

*Prepayment of duty.*—In Latvia, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. This may be done only through consignment in bulk to a local agent in Latvia or by arrangement with a freight forwarder in the United States, the shipper being responsible, in both instances, for all expense in-

curred in the delivery of the parcels to the prospective foreign customer; or the estimated amount of the duty and incidental charges may be remitted to the customer direct by means of an international postal money order.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities but to insure the duty-free entry of both.

Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Latvian customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Latvia.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on shipment by parcel post to Latvia. Packages may weigh up to 44 pounds and may be registered but not insured. No transit fees are collected.

There is no postal C. O. D. service to Latvia, nor has provision been made for sending there the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Latvian customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Indicating the country of origin is not necessary on goods going to Latvia. Articles of gold or silver are required to be sent to the Latvian assay bureau to be hall-marked as a guaranty of quality.

If weights are given on packing cases, they should be expressed in kilos. All labeled goods must bear the name of the manufacturer or exporter.

*Documentation.*—Shipments to Latvia, whether by parcel post, freight, or express, should be accompanied by a certificate of origin in order to be admitted under the minimum rates of duty. This document on direct shipments requires a consular visa, and may not be certified by chambers of commerce or other officials in the country of origin. The fee varies from 1 to 20 lats (lat=\$0.193), according to the amount of the invoice. The number of items of merchandise (in figures and in writing), marks and numbers, gross and net weight (in figures and in writing), and the description of the goods according to their commercial and technical nature must be shown on this certificate, which should go forward under separate cover.

A certificate of origin is not required for printed matter or for the following articles, provided they bear imprinted or cast-in trade-

marks which positively identify the country of origin; Automobiles, motorcycles, machines and apparatus, parts of these, tires for automobiles, motorcycles, and bicycles, telephone apparatus, cement, and some other products.

On indirect shipments, a certificate is required from the customs or free-port authorities at place of transshipment, indicating origin and that the goods have remained under customs or free-port control; or a statement to the latter effect plus a certificate of origin from Latvian consul in country of original shipment.

Two copies of the customs declaration (Form 2966) are required on parcel-post packages. Both copies must show the exact description of each article in the package, with a statement as to quantity, net and gross weight, and value. On samples by parcel post the declaration should show the gross and net weight. Grouping two or more packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Latvia by freight or express.

## LITHUANIA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—The customs tariff of Lithuania provides that "samples of material and manufactures, if they do not have the appearance or character of goods," shall be free of import duties. Other samples are subject to the duty regularly applying on commercial shipments of the merchandise represented.

Trade catalogues and price lists are admitted into Lithuania free of duty as printed books, unless printed in the Lithuanian language, in which case they become dutiable. The same is true of other advertising pamphlets. Advertising posters are subject to duty as pictures.

The customs treatment of advertising matter and electrotypes, stereotypes, matrices, clichés, etc., imported into Lithuania is as follows:

Tariff item	Article	Rate of duty, general, lits <sup>1</sup>
	<b>ADVERTISING MATTER</b>	
ex178	2. (d) Calendars.....	<i>Per net kilo</i> 2.00
	3. Fashion magazines, price lists, catalogues, advertising booklets and books, placards, posters, printed form letters, and the like, of a commercial nature.....	2.50
	NOTE.—If bound, there is a surtax of 0.20 lit per kilo.	
	<b>ELECTROTYPES, ETC.</b>	
ex162	1. Printing type.....	.20
	2. Matrices of all kinds and stereotypes of all kinds.....	.50
	3. Clichés and all kinds of printing apparatus, not otherwise specified.....	3.00
	4. Lithographers' stones, with or without designs.....	.02

<sup>1</sup> Lit (litas) at par=\$0.10 United States currency.

*Prepayment of duty.*—In Lithuania, as in other countries, it is always desirable to deliver free of all expense to the consignee any



advertising material, whether printed matter or samples. This may be done only through consignment in bulk to a local agent in Lithuania or by arrangement with a freight forwarder in the United States—the shipper being responsible, in both instances, for all expense incurred in the delivery of the parcels; or the estimated amount of the duty and incidental charges may be remitted to the customer direct by means of an international postal money order.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs clearance formalities but to insure the duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his foreign customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Lithuania.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to Lithuania. Packages may weigh up to 44 pounds and may be registered but not insured. Packages must be packed in boxes of wood or other strong material, according to the nature of the goods. No transit fees are collected.

There is no postal C. O. D. service to Lithuania, nor has provision been made for sending there the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Lithuanian customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force in Lithuania in regard to the marking of imported goods to show country of origin. All articles of gold and silver, except watches and watch cases, are required to be hall-marked in Lithuania as guaranty of purity.

If weights are given on packing cases, they should be expressed in kilos.

*Documentation.*—Consular invoices are not required on shipments to Lithuania; commercial invoices should, however, accompany all goods. Certificates of origin are not necessary on samples and advertising matter. Certain American products, however, must be accompanied by certificates of origin or other means of identification, such as indisputable marks on the goods themselves, or by attested invoices, bills of lading, or exporter's declaration.

Certificates of origin may be issued by Lithuanian consulates or legations, chambers of commerce, or customhouses in the country of origin. Other documents submitted in lieu of the certificate of origin must be attested by Lithuanian officials as to the origin of the goods listed. Certificates of origin or documents submitted in lieu thereof must show the name and address of the shipper and the consignee, description of the goods, marks, numbers, and number of packages, method of packing, gross and net weight, and value of the goods.

Documents of origin, duly certified by the appropriate Lithuanian representative, should accompany all American goods shipped to Lithuania through the free port of Danzig, unless their origin is unmistakably identified by trade-marks or other distinguishing marks. This provision is made for the reason that there is no accredited Lithuanian representative stationed at Danzig who could certify to the origin of transshipped goods.

A list of the commodities requiring certificates of origin may be obtained by American firms from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

Freight shipments must be accompanied by a "statistical declaration," to be prepared by the manufacturer or his agent, on a prescribed form obtainable for a nominal fee from any Lithuanian consulate. This does not require consular visa. It must include the name and address of the manufacturer or shipper, the net weight of the goods, the c. i. f. value, the designation of the goods, and whether they are entered under the condition of reexportation. The customs inspector has the right to demand office records or other papers for the comparison and confirmation of the statistical declaration.

One copy of the customs declaration (Form 2966) is required on all parcel-post packages. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Lithuania by freight or express.

## MALTA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value and articles for advertising purposes which usually are distributed gratis to customers are admitted into Malta free of duty, provided the collector of customs is satisfied that they really are imported for that purpose. Other samples are subject to the duties regularly applying on ordinary commercial shipments of the goods represented.

"Books and pamphlets"—which classification is understood to include trade catalogues and price lists and advertising pamphlets—are free of duty. Other kinds of printed advertising matter appear to be dutiable as "Articles not specified," at the rate of 7½ per cent of the c. i. f. value in port of entry as stated in the invoice. If sent by mail as printed matter, however, it is understood that they would not be held for duty. Printing plates of all kinds appear to be dutiable at this same rate of 7½ per cent.

*Prepayment of duty.*—Provision should always be made for the prepayment of duty on both samples and advertising matter (whenever dutiable) unless the material has been specially requested by the consignee, and even then their delivery free of charge to the Maltese merchant is advisable. While there is no way of prepaying the duties at the American end, packages can be sent to a distributing agent in Malta instructed to place them in the hands of the ultimate consignee without cost to him, or the services of an American forwarding company operating there may be engaged to deliver dutiable matter with all charges paid, billing the shipper for the expense incurred. It also is possible to mail to the Maltese merchant an international post-office money order covering the estimated amount of the duty and other incidental outlays.

*Method of shipment.*—Samples of no commercial value, not being dutiable, may be shipped to Malta by whatever means is most convenient to the exporter; but the use of the sample post is always advisable for small parcels (weighing up to 18 ounces), since these do not have to be cleared through the customs but are delivered without formality of declaration. Advertising matter should be sent by mail as “prints” in order to insure its delivery without duty. Bulk shipments of samples and advertising matter can go forward by any desired means, the customs treatment of such packages not being affected by the method of transportation.

Packing samples and advertising matter in the same parcel or with other goods for transmission by parcel post, freight, or express does not affect the duty on either.

“Combination packages” are not accepted by United States post offices for mailing to Malta.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to Malta. Packages may weigh up to 22 pounds, but they may be neither registered nor insured. Transit fees, varying with the weight of the parcel, are assessed. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to this island the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Malta, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No special marking requirements are found in Malta, although anything on the label that might lead to the supposition that the goods are of British origin would probably be prohibited.

*Documentation.*—No consular documents and no special form of invoice are required, the ordinary commercial invoice and ocean bill of lading sufficing. The shipping documents should go forward separately from the goods.

Group shipments via parcel post are permitted entry into Malta. Under the group-shipment arrangement each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels in the group. For example, if a single shipment were composed of 12 parcels, each would be numbered 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to Malta; in the case of group shipments, the declaration should be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Malta by freight or express.

## NETHERLANDS

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted to the Netherlands free of duty. Samples having commercial value are subject to the same customs regulations and duties as are ordinary commercial shipments of the commodities represented. Many commodities are free of duty in the Netherlands. It therefore is advisable to write the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, D. C., before sending samples, inquiring whether or not the samples of value in question would be subject to duty. Even when dutiable, however, the rates are relatively low, being generally 10 per cent ad valorem.

Printed advertising matter of all kinds sent to the Netherlands is free of duty. Matrices, electrotypes, stereotypes, etc., if mounted, are dutiable at the rate of 10 per cent of the c. i. f. value port of entry; others are free of duty.

*Prepayment of duty.*—Inasmuch as samples of no commercial value and all advertising matter are free of duty, no problem of prepayment of duty on them arises. However, in the case of dutiable samples and electrotypes, etc., it is advisable to make certain that they are delivered to the Netherlands firm free of charge. This may be accomplished by consigning in bulk to a local agent, with instructions to pay the duties and to deliver parcels free of all charges, or by engaging freight forwarders in the United States to handle the shipment, billing the shipper for the total expense incurred; or an international postal money order to cover the estimated cost of clearance through the customs may be mailed to the customer direct.

*Method of shipment.*—Samples of no commercial value in small quantities should go forward by sample post, such packages being delivered without the formality of customs declaration. If sent in bulk or if having commercial value, they may go forward by the

means of transportation most convenient to the shipper or as requested by the Netherland merchant, the method of shipment not affecting the customs treatment accorded them.

Inasmuch as advertising matter also is free of duty, no difficulty will be experienced in sending shipments thereof to the Netherlands other than to arrange that all transportation fees are fully prepaid. If sent in small quantities, it should go by mail as "printed matter" to obviate customs formalities.

The customs treatment of samples and advertising matter is not affected by their inclosure in the same package or with other merchandise. When inclosed with other commodities the presence of the samples or advertising matter should be noted on the invoice as "samples of no commercial value" or "advertising matter for free distribution."

"Combination packages" are not accepted by United States post offices for mailing to the Netherlands.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on shipment by parcel post to the Netherlands. Packages may weigh up to 22 pounds. Both registry and insurance facilities are available. No transit fees are payable.

There is no postal C. O. D. service to this Kingdom.

"Small packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to the Netherlands provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force in the Netherlands for marking goods to show country of origin. Most foreign manufactures of precious metals are, however, sent at once to the Government assay office to be hall-marked with the guaranty stamp before clearance through the customs. A small fee is charged for this assay and stamp.

Special regulations for labeling certain foods, soaps, and soap materials are in force. Information as to these requirements for particular commodities may be obtained, upon request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

*Documentation.*—There are no special requirements for documentation of goods, the ordinary commercial invoice and ocean bill of lading sufficing without consular certification or fees. These documents should go forward separately from the goods.

Three copies of the customs declaration (Form 2966) are required on parcel-post shipments to the Netherlands. This set of declarations

may cover any number of packages to one addressee and should be fastened to one of the packages of the group. Each parcel of a group shipment must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of packages covered by the declaration. For example, in a group of 12 parcels, the numbering would be 1/12, 2/12, 3/12, and so on. Dispatch notes (Form 2972) are necessary.

The customs declaration on parcel-post packages should bear a statement of the value of the shipment in either Netherland or United States currency. If in the latter, the exchange rate for the florin on the day of shipment should be stated.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Netherlands by freight or express.

## NORWAY

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples patently of no commercial value are admitted into Norway free of duty. Those regarded as "intended for trade" are subject to the duties regularly applying to commercial shipments of these commodities. Refund of duty may be obtained if dutiable samples are reexported, provided the request is made at time of importation.

All advertising catalogues, price lists, pamphlets, and other printed advertising matter are dutiable in Norway. If sent singly or in small quantities by the regular mails at printed-matter rates, it is understood no duty is collected. Calendars and almanacs may be imported only under permit and upon payment of a fee of 25 ører for each. The duty on printed matter and on printing plates is assessed according to the following schedule:

Tariff item	Article	Rate of duty, <sup>1</sup> kroner <sup>2</sup>
<b>ADVERTISING MATTER</b>		
ex594	Catalogues and price lists.....	<i>Per net kilo</i> 0.45
ex595	Advertising circulars if not dutiable as lithographs, etc., in two or more colors.....	.90
600	Lithographic or photographic manufactures, engravings on copper or steel with aqua fortis, wood cuts (blocks), photo-engravings and the like, not specified; also other polygraphic works mechanically obtained by means of colors: (a) Not framed, forming part of printed books (dutiable as books). (b) Not framed, other kinds— 1. In one color..... 2. In two or more colors (including unframed oleographs).....	1.04 3.60
603	(c) Framed (dutiable as the frames). Books or parts thereof, picture books, etc.: (a) Unbound..... (b) Bound— 1. In Norwegian..... 2. Other.....	Free. Free. .90 Free.
<b>ELECTROTYPES, ETC.</b>		
475	Clichés of all kinds, engraving plates, etched plates, stereotypes, and paper matrices.	<i>Ad valorem</i> <sup>3</sup> 18%

<sup>1</sup> Includes surtaxes of 50 per cent and 20 per cent of the duty.

<sup>2</sup> Norwegian krone at par = \$0.268 United States currency.

<sup>3</sup> Ad valorem duties are calculated on the c. i. f. value in port of entry.

There is also a harbor tax of 2 per cent of the duty, not included in the duties scheduled above.

Advertisements of prohibited articles cannot be imported.

*Prepayment of duty.*—In Norway, as in other countries, it is always desirable to deliver free of all expense to the prospective customer any advertising material, whether in the form of printed matter or samples of merchandise. Duties can not be prepaid in the United States on shipments to Norway, but duty-paid delivery can be effected through consignment in bulk to a local agent there, for distribution, or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the Norwegian customer—the American exporter assuming, in either case, responsibility for all expense incurred. It also is possible for the shipper himself to mail to the customer direct an international postal money order covering the estimated amount of the duty and incidental charges.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities but to insure duty-free entry of both. Samples and advertising matter in bulk may be forwarded to Norway by parcel post, express, or freight, whichever is most convenient to the shipper or to his Norwegian customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“(Combination packages” (see p. 7) are accepted for dispatch in the ordinary mail to Norway.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on shipment by parcel post to Norway. Packages may weigh up to 22 pounds and may be insured but not registered. No transit fees are collected.

Parcels not called for within 6 days at city post offices and 12 days at country post offices in Norway are charged 0.10 krone per parcel per day.

There is no postal C. O. D. service to Norway, nor has provision been made for sending there the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are not permitted in letter mail to this Kingdom.

#### MARKING AND DOCUMENTATION

*Marking.*—While goods in general are not required to be marked with an indication of origin, there are certain products (or their containers) which must be so marked, namely, paint brushes (except artists' brushes) and tooth brushes; butter; potatoes; yeast; certain textiles, garments, and cordage; certain seeds, and matches. There are special requirements as to marking and stamping leather and footwear, which may be ascertained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon request. Goods so marked as to cause misunderstanding of their true origin are not allowed to be sold in Norway.

Most articles of precious metals must be sent to the Norwegian assay office to be hall-marked with the Government's guaranty stamp before clearance through the customs. A small fee is charged for making this assay and affixing the guaranty stamp.

If weights are given on packing cases, they should be expressed in kilos.

*Documentation.*—No consular documents are required on shipments to Norway. The ordinary commercial invoice and ocean bill of lading are sufficient. These documents should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post packages sent to Norway. Grouping two or more such packages under one customs declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs authorities, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Norway by freight or express.

## POLAND AND DANZIG

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Poland and the Free City of Danzig without paying duty. To be considered of no commercial value, samples of textiles must not exceed 16 by 10 centimeters (6.299 by 3.937 inches); if over this size, they must be so mutilated as to be unfit for use other than as samples. Samples of commercial value are liable to the duty ordinarily applying to commercial shipments of these commodities. No license is required for samples of merchandise regularly subject to import license.

Publicity books, pamphlets, price lists, catalogues, prospectuses, and posters of foreign firms as well as all literature concerning foreign tourist propaganda, may be imported into Poland free of duty, with the permission of the Polish Minister of Finance and within certain limitations.

The release of all printed advertising matter from duty is authorized when imported from abroad by parcel post whether or not accompanied by merchandise. It may be in one or in several colors, in paper covers or bound, provided the number of prints does not exceed five copies each for each addressee and the packages are not sent frequently and do not show a tendency thus to import a large amount. The literature must be for the use of the persons to whom it is addressed. The sale of such duty-free advertising matter is not permitted.

Printed matter encouraging foreign travel may be passed duty free if in packages not over 5 kilos (11 pounds) in weight, when addressed to touring organizations.

Parcels containing printed matter not conforming to these conditions may be exempted from duty only by permit from the Minister of Finance, based on a petition presented by the interested importer for each shipment.



The duties regularly assessed in Poland and Danzig on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>	
		General, zlots <sup>2</sup>	Conventional, zlots <sup>2</sup>
<b>ADVERTISING MATTER</b>			
ex178	9. Industrial and commercial impressions and drawings not intended for education: Schedules, price lists, catalogues, prospectuses, trade advertisements, advertising pamphlets and books, posters, and notices of firms in the country, reproduced by all processes, in Polish or in foreign languages— (a) Of single color..... (b) Of several colors..... NOTE.—Books, brochures, price lists, catalogues, prospectuses, and bills of foreign prices, for advertising purposes, and all printed matter for propaganda for foreign travel, by authorization of the Ministry of Finance..... On all articles falling under item 178, except those listed under subhead 1, subdivision a I, (b) and (c), and subhead 4 [do not refer to advertising matter, which falls under subhead 9], if imported with stiff backs, a supplementary duty will be assessed amounting to.....	Per 100 legal kilos <sup>3</sup> 240.00 780.00  Free.  65.00	Per 100 legal kilos <sup>3</sup>          
<b>ELECTROTYPES, ETC.</b>			
162	Compositors' and printing-trade materials: 1. Type, stereotype blocks, ornaments and accessories cast in type metal. 2. Matrix punches and matrices..... 3. Brass rules..... 4. Clichés of all kinds..... 5. Lithographic stones, with drawings thereon..... 6. Of all kinds, not separately designated.....	179.40 39.00 325.00 403.09 78.00 32.50	134.55 29.25 240.75 302.25 53.50 24.37

<sup>1</sup> Conventional rates, where given, apply to goods from the United States; otherwise the general rates.  
<sup>2</sup> Polish zloty at par=\$0.1122 United States currency.  
<sup>3</sup> Legal weight is the gross weight with tare deduction varying with the kind of packing.

*Prepayment of duty.*—In Poland, as in other countries, it is always desirable to deliver free of all expense to a prospective customer any advertising material, whether printed matter or samples. Since duties can not be prepaid in the United States, duty-paid delivery can be accomplished only through consignment in bulk to a local agent in Poland or by arrangement with an American freight forwarder operating there—the American exporter being responsible, in either case, for all expense incurred in the delivery of the parcel to the Polish customer; or the estimated amount of the duty and incidental charges may be remitted to the customer direct by means of an international postal money order.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities, but to insure the duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Polish customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” (see p. 7) are accepted for mailing to Poland but not to Danzig.

## USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on shipment by parcel post to Poland and Danzig. Packages may weigh up to 44 pounds. For both destinations they may be registered but not insured. No transit fees are collected.

Polish postal authorities request that parcel-post packages for their country be inclosed in boxes or wrapped in cloth or canvas.

There is no postal C. O. D. service to these areas.

"Small packets" can not be sent to Poland; but such mail (see p. 7) is accepted for Danzig, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

"Eight-ounce merchandise" service is not in operation.

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities at destination for examination. A customs declaration (Form 2966) properly filled out or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—No requirements are in force in Poland or Danzig for marking goods with country of origin nor any for hall-marking imported articles of gold, silver, and platinum. There are no special labeling requirements for foods. Misbranding is prohibited, however.

If weights are shown on packing cases, they should be expressed in kilos.

*Documentation.*—The documentation of goods going to Poland and Danzig falls into three classes, as follows:

1. Merchandise the importation of which was not restricted before March 15, 1928, and which may still be imported without license, does not require a certificate of origin if no reduced or conventional rates are provided for it; if it is dutiable at conventional rates, it must be accompanied by a certificate of origin issued by the organizations authorized in the country of origin to issue such certificates, duly indorsed by a Polish consular officer.

2. Merchandise on which Poland levies three times the maximum rates of duty when imported from Germany must, when arriving from the United States, be accompanied by a certificate of origin, visaed by a Polish consul, showing its non-German origin.

(The object of such certificate, which differs in the consular indorsement, is only to prove that the merchandise does not originate in Germany. Such certificates can not serve to obtain conventional rates. They may be drawn and visaed in every country except Germany, and can apply to reshipments and transshipments as well as to direct shipments.)

Merchandise for which there are reduced conventional rates must be accompanied by a certificate as prescribed under 1.

3. Merchandise still subject to import licenses, for which there are no conventional rates, need not be accompanied by a certificate of

origin, since the country from which the respective goods are to be imported is indicated on the import licenses; merchandise for which there are conventional rates must be accompanied by a certificate of origin as prescribed under 1.

Shipments should also be accompanied by commercial invoices.

The fee for visa of certificates of origin is 1 per cent of the value of the merchandise, with a minimum charge of 2 zlote and a maximum charge of 50 zlote.

Documents should go forward separately from the goods.

Two copies of the customs declaration (Form 2966) are required on parcel-post shipments to both Poland and Danzig. Grouping two or more such packages under one set of declarations is not permitted.

It also is necessary to accompany parcel-post shipments which benefit by conventional rates of duty by a visaed certificate of origin, with a notation on the package that the certificate is attached. The certificate of origin may cover not more than three packages to one consignee. The number of the packages and the post-office registration number must appear on the certificate.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Poland and Danzig by freight or express.

## PORTUGAL

(Including Azores and Madeira Islands)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples (except samples of tobacco and matches) are admitted into Portugal free of duty when the duty on the samples does not exceed 0.20 gold escudo and when the weight is not over 500 grams. If so mutilated as to be unfit for sale, samples of value also are duty free. Other samples are subject to the same rates of duty applying to ordinary commercial shipments of these commodities.

All advertising matter is dutiable when imported into Portugal. No provision is made for the free importation of single catalogues; but, if not too bulky, such catalogues sent in the regular mails as "printed matter" would probably not be held by the customs for duty. Price lists, catalogues, calendars, and other advertising matter may be imported free of duty under the general provisions of paragraph 14 of article 85 of the Portuguese customs tariff, which exempts from duty "any merchandise coming by mail when the duty payable on the respective merchandise does not exceed 0.05 gold escudo" (1.10 paper escudos). This exemption therefore limits duty-free packages to very small quantities.

All advertising matter for display in Portugal must now either be printed in the Portuguese language or, if in the language of the country of origin, the statements in that language must be preceded by the same statements in Portuguese in equally prominent style and characters.

The Portuguese import duties on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied in accordance with the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>	
		Maximum, gold escudos <sup>2</sup>	Minimum, gold escudos <sup>2</sup>
<b>ADVERTISING MATTER</b>			
914	Printed matter, loose, on cardboard, paper, pasteboard, gelatin, celluloid, and similar compositions.....	<i>Per net kilo</i> 2.20	<i>Per net kilo</i> 1.10
Books and booklets:		<i>Per gross kilo</i>	<i>Per gross kilo</i>
915	Stitched or in paper covers, printed exclusively in a foreign language.....	.005	.002
916	Stitched or in paper covers, printed exclusively in Portuguese and originating in Brazil or in the Portuguese colonies, and periodicals (not bound).....	Free.	Free.
		<i>Per net kilo</i>	<i>Per net kilo</i>
917	Stitched or in paper covers, not elsewhere specified.....	.30	.14
918	Blank, sewn or bound, ruled or not, with or without printed or lithographed inscriptions.....	1.80	.90
919	Bound, when the binding does not contain leather, printed exclusively in a foreign language.....	.01	.01
920	Bound, when the binding does not contain leather, printed exclusively in Portuguese and originating in Brazil or in the Portuguese colonies.....	.005	.005
921	Bound, not specified.....	.60	.30
924	Manufactures not specified, of paper, cardboard, paper board, gelatin, celluloid, and similar substances, with text, not including those commonly used for packing (calendars fall under this item).....	2.20	1.10
<b>ELECTROTYPES, ETC.</b>			
Cylinders for printing:			
674	Engraved.....	.20	.10
675	Not engraved.....	.10	.04
670	Printing type and designs.....	.20	.10
		<i>Per square decimeter</i>	<i>Per square decimeter</i>
1020	Engravings on wood or on any kind of metal, or stereotypes (clichés).....	.40	.20

<sup>1</sup> Does not include additional surtaxes that amount to about 3 per cent of the c. i. f. value of the goods.

<sup>2</sup> Portuguese gold escudo at par=\$1.08 United States currency; when paid in paper escudos duties are converted at the rate of 24.45 paper escudos to 1 gold escudo.

<sup>3</sup> Applies to the United States.

*Prepayment of duty.*—In Portugal, as in other countries, it is always desirable to deliver free of all expense to the prospective customer any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Portugal, but duty-paid delivery can be effected through consignment in bulk to a local agent there, for distribution, or by arrangement with an American freight forwarder—the American exporter being responsible, in either case, for all expense incurred in the delivery of the parcels.

The estimated amount of the duty and incidental charges may be remitted to the customer by means of an international postal money order to the Azores and Madeira Islands, but not to Portugal.

*Method of shipment.*—Samples of no commercial value should be sent by sample post in order to avoid delays incident to the delivery of parcel-post packages noted below and also to insure their duty-free admission. For the same reason advertising matter should be sent by mail as “prints.” Use should not be made of the parcel

post unless specifically so instructed by the importer. The customs treatment of bulk shipments of samples and advertising matter is not affected if they are inclosed in the same package or with other commodities.

"Combination packages" are not accepted by United States post offices for mailing to Portugal.

#### USE OF THE MAILS IN FOREIGN TRADE

Delay and in some cases the imposition of additional duties or fees attend the use of the parcel post to Portugal. In particular, trouble has been experienced in bringing in packages of samples, and American business men are strongly advised against sending samples to Portugal by this means unless definitely requested to do so by their Portuguese customer.

Parcel-post packages may weigh up to 11 pounds to all points and up to 22 pounds to Lisbon. Both registry and insurance facilities are available. There are no transit fees on packages by parcel post to Portugal or the Azores, but fees varying with the weight of the package are assessed in the Madeira Islands. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to Portugal, nor has provision been made for sending there or to the adjacent Portuguese islands the two classes of regular mail known as "small packets" and "8-ounce merchandise."

It should be remembered that although letters and parcel-post packages to Spain go at lower rates of postage, those sent to Portugal go forward at the higher rate applying to most other countries of Europe.

Dutiable articles are permissible in letter mail, if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Portuguese customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Imported goods are not required to be marked with an indication of the country of origin. If goods bear the mark of a Portuguese house, they must then be marked to show country of origin. False indication of origin is prohibited. Manufactures of gold, silver, or platinum must be sent at once to the Portuguese assay office to be stamped with the Government guaranty stamp or hall mark. There is a small fee for this guaranty, which varies with the article and the component metal.

If weights are shown on packing cases or packages, they should be expressed in kilos.

It should be especially noted that samples going to Portugal and other Portuguese areas, when marked at all, should be marked in Portuguese and *never* in Spanish.

*Documentation.*—Visaed consular invoices in triplicate are required for all shipments of goods valued at more than 22.50 gold escudos (gold escudo=\$1.08). The consular invoice must be visaed by the Portuguese consular officer at the port from which the vessel carrying

the goods to Portugal sails, whatever be the origin of the goods. It must be signed by the shipper before being submitted for visa. It must not contain more than 20 lines, but may be written in either Portuguese or English.

Certificates of origin, visaed in the United States are required for American goods which are to be transshipped in an intervening country, in order to secure admission under the minimum rates of duty to which American goods are entitled. These documents, together with the usual commercial invoice and ocean bill of lading, should be sent separately from the merchandise.

The fee for visa of a consular invoice, in triplicate (whatever be the means of transport and the kind and quantity of the goods), is fixed at 25 paper escudos. No invoice may include goods sent by more than one shipper or in more than one vessel.

The fee for visa of an amending or additional invoice, which it may be necessary, under certain circumstances, to annex to the invoice visaed in the port of shipment, is now 12 paper escudos.

Invoices will be visaed without charge for goods intended for transshipment to Portuguese colonies in any port of continental Portugal or adjacent islands, provided the invoices and bills of lading mention this fact, and for fixed and rolling material for railways, and for olive and peanut oils.

The fee for visa of certificate of origin, when required, is \$4.50, regardless of the value of the goods.

Parcel-post packages valued over \$24 require consular documents. Two copies of the customs declaration (Form 2966) are necessary. Grouping two or more such packages under one set of customs declarations is not permitted.

It is necessary, also, to attach a dispatch note (Form 2972), properly filled out, to each parcel-post package going to Madeira, but not to those for delivery in Portugal or the Azores.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Portugal, the Azores, and Madeira by freight or express.

## RUMANIA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted to Rumania free of duty. Those having commercial value are liable to the duties regularly applicable to commercial shipments of these commodities.

Duty-free importation is accorded samples of the following products within the weight limits given: Wool yarns, 50 grams; cotton yarns, having one or more threads, twisted, 50 grams; sewing, knitting, and embroidering thread, and binding and fishing twine, 50 grams (the above samples may be imported in skeins, spools, reels, tubes, or may be pasted on cardboard); natural wool or regenerated wool, washed, bleached, or dyed, and wool and cotton waste, 200 grams; chemical products, 150 grams. These samples must be sent only to merchants and manufacturers, and no more

Advertising catalogues and price lists in a foreign language, if unbound, are free of duty when imported into Rumania; if bound or if printed in the Rumanian language, they are subject to duty. Other advertising matter is subject to duty. In practice, however, single catalogues, even if in Rumanian, and other dutiable advertising matter, if sent as single copies or by mail as printed matter, are not held for duty.

The duties assessed in Rumania on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>		
		General, paper lei <sup>2</sup>	Minimum, paper lei <sup>2</sup>	Supplementary tax, paper lei <sup>2</sup>
<b>ADVERTISING MATTER</b>				
790	Calendars of any kind and in any language, for the wall or with loose leaves as well as blocks and backs of calendars.....	<i>Per net kilo</i> 140	<i>Per net kilo</i> 80	<i>Per net kilo</i> 5. 80
794	Advertisements, picards, prospectuses, and other similar articles of the graphic arts.....	225	150	6. 60
ex796	Catalogues and price lists in a foreign language: (a) Unstitched or stitched.....	Free		
	(b) Bound in cloth.....	2		
	(c) Bound in leather.....	10		
ex798	Catalogues and price lists in the Rumanian language: (a) Unstitched or stitched.....	80		
	(b) Bound in cloth.....	90		
	(c) Bound in leather.....	120		
806	Engravings, photographs, lithographs, and chromolithographs, unstitched or stitched, in boards or bound.....	150	85	
<b>ELECTROTYPES, ETC.</b>				
1352	(b) Zinc clichés.....	200		16. 50
1455	Articles of copper not otherwise specified, combined or not with common materials: (a) Weighing from 1 to 10 kilos.....	60		13. 20
	(d) Weighing under 1 kilo.....	90		15. 40

<sup>1</sup> Minimum rates, where provided, apply to the United States; otherwise the general rates.

<sup>2</sup> Rumanian leu stabilized at \$0.006 United States currency.

*Prepayment of duty.*—In Rumania, as in other countries, it is always desirable to deliver free of all expense to the prospective customer any advertising material, whether printed matter or samples. This may be done only through consignment in bulk to a local agent in Rumania or by arrangement with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcel. There is no postal money-order service to Rumania.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go forward as “prints”—not only to avoid customs-clearance formalities but to insure the duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Rumanian customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” (see p. 7) are accepted by United States post offices for transmission in the ordinary mail to Rumania.

#### USE OF THE MAILS IN FOREIGN TRADE

While there was complaint some time ago because of long delays in deliveries and a generally congested condition in the parcel post within Rumania, it is understood that this has been remedied and that now there is no reason for not using the parcel post in shipping small packages to that country. Parcels may weigh up to 22 pounds but may be neither registered nor insured. There are no transit fees on packages sent to Rumania by parcel post, but there is a delivery fee of 0.75 gold leu (gold leu=\$0.193) on packages weighing up to 11 pounds and 1.15 gold lei on packages weighing over 11 pounds up to 22 pounds, to be paid by the addressee at time of delivery.

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to this Kingdom the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Rumania, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—It is not necessary to mark goods intended for Rumania to show the country of origin. Imported manufactures of precious metals must be hall-marked by the Rumanian assay bureau as guaranty of purity.

All packages of textile thread sold in Rumania, whether in reels, balls, or hanks, or whether of domestic manufacture or imported, must bear the following marks: Net weight of package; number of reels, balls, hanks, etc., contained in package; thickness of thread; length of thread; country of origin; and name of manufacturer. Each reel, ball, and hank must also be marked with the length and thickness of the thread, the country of origin, and the name of the manufacturer. These markings (or descriptions) must be in the Rumanian language, with measurements given in metric units.

Besides the descriptions in Rumanian, however, the manufacturer can use any other foreign language. In addition to the metric any other system of measurement may also be marked on the package.

Leather is required to be specially marked for importation into Rumania. Each skin or hide must clearly and distinctly bear the trade-mark of the manufacturer and the declaration of the area in square meters, square decimeters, etc. Each invoice must specify the area of the skin in metric units.



Canned and preserved foods must be specially labeled. Details of the requirements for any food product may be obtained, upon request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

It is understood, also, that the regulation requiring a statement of the exact net weight of the oil, in grams or kilos, on containers of vegetable oils is still in effect. If weights are given on packages or packing cases, they must be expressed in metric units.

*Documentation.*—Certificates of origin are required on all shipments to Rumania. The ordinary commercial invoice and bill of lading should also be sent, but require no consular visa. They should go forward separately from the goods.

Parcel-post packages containing merchandise, except for those places named below, must be accompanied by a commercial invoice. If several parcels are sent to the same addressee, the invoice should be inclosed in one parcel and in the others should be inserted a note giving the name of the sender and the contents of the parcel.

When parcels are intended for the cities of Arad, Bacau, Botosani, Braila, Brasov, Bucuresti, Cernauti, Cetatea Alba, Chisinau, Cluj, Constanta, Craiova, Focani, Galati, Giurgiu, Iasi, Oradea, Ploesti, Satu-Mare, Sibiu, Targu-Mures, Timisonara, and Turnu-Severin, one copy of the invoice should be placed inside the parcel and another forwarded under separate cover to the addressee.

Parcel-post packages must be accompanied by three copies of the customs declaration (Form No. 2966). Each declaration must be completed in English with an interlineation in either French or Rumanian, indicating in detail the contents of the parcel; that is, the number of articles, the quality, the proportion of the materials composing each article of merchandise, the exact weight as well as the number of threads to a centimeter and to a square meter of fabrics, the fineness and kind of metals composing the articles or their garnishments. Customs declarations must also contain the gross and the net weight of the parcel in grams.

Grouping two or more parcel-post packages under one set of customs declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Rumania by freight or express.

## SOVIET RUSSIA<sup>1</sup>

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Practically all imports into the Union of Socialist Soviet Republics are under Government supervision, and the possibility of obtaining licenses for importation is very uncertain. Samples, when admitted, are free of duty if obviously of no commercial value. Samples of commercial value are subject to duty and require an import license before they may be brought into the country.

Samples without commercial value may be admitted without license when sent by sample post or by parcel post if the package weighs less than 5 kilos, gross weight.

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<sup>1</sup> Covers both European and Asiatic Russia.

Price lists, catalogues, prospectuses, and other printed matter are free of duty in Russia. If sent as "printed matter" or by parcel post in packages weighing less than 5 kilos, no import license is required.

The duties assessed in the Union of Socialist Soviet Republics on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty, general
	ADVERTISING MATTER	
ex97	Books, pictures, and other products produced by hand or other method of printing..	Free.
	ELECTROTYPES, ETC.	
ex30	Stones and manufactures thereof.....	<i>Ad valorem</i> <sup>1</sup> 150%
ex71	Parts of machines and manufactures of metal, not specified.....	32%

<sup>1</sup> *Ad valorem* duties are calculated on the c. i. f. value at the Russian frontier.

*Prepayment of duty.*—In Russia, as elsewhere, it is advisable to deliver samples to the prospective customer free of charge and with a minimum of the annoyance attending customs clearance. In view of the uncertainties in regard to foreign trade with Russia, it may not be possible to obtain the service of a freight forwarder to deliver parcels, but it is understood that the Amtorg Trading Corporation, 165 Broadway, New York City, has a service of this kind. Details of this service may be obtained direct from the corporation.

Under present conditions of Government control of trade, it is inadvisable to send either samples or advertising matter to the Union of Socialist Soviet Republics except upon specific request from a Russian firm. There is no postal money order service to Russia.

*Method of shipment.*—Small shipments of nondutiable samples may be sent by sample post, and single catalogues and price lists by the regular mails as "printed matter"—in both instances in accordance with the general international regulations governing such shipments. Bulk shipments may go forward by parcel post, express, or freight, according to the convenience of the shipper, since there appears to be no discrimination against any one mode of transportation.

Samples and advertising matter for free distribution should not be inclosed with commercial shipments of other commodities.

"Combination packages" are not accepted by United States post offices for mailing to Soviet Russia.

#### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post packages may weigh up to 22 pounds to Soviet Russia. They may be neither registered nor insured. No transit charges are collected.

There is no postal C. O. D. service to Soviet Russia, nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

## MARKING AND DOCUMENTATION

*Marking.*—There are no requirements for marking goods with the country of origin. Prior to the war all imported manufactures of precious metals were sent (before clearance through the customs) to the Russian assay office to be hall-marked or stamped with the Government guaranty stamp. It is not definitely known that this practice is still in effect, but in all probability this requirement is being enforced. A small fee is charged for making the assay and affixing the Government stamp.

If weights are shown on outside containers, they should be expressed in kilos.

*Documentation.*—Consular documents are not required on shipments to Soviet Russia, but letters of guaranty and certificates of inspection must be obtained from the Amtorg Trading Corporation, 165 Broadway, New York City. There are no consular representatives of the Union of Socialist Soviet Republics in the United States. A commercial invoice and bill of lading should accompany shipments and should bear a notation of such marks as appear on the packages. These documents should go forward separately from the goods.

Three copies of the customs declaration (Form 2966) are required for each parcel-post package. Grouping two or more such packages under one set of declarations is not permitted.

Customs declarations accompanying parcel-post packages for delivery in Soviet Russia must indicate in the proper columns information with respect to the commercial designation of the contents (individually for each article), quantity, and market value of the contents (each article), gross weight of the parcel, the exact address of both the sender and the addressee, and a statement as to whether or not the parcel is sent for commercial purposes. Failure to observe these requirements will either result in the return of the parcel to the mailer or subject the addressee to a fine.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Soviet Russia by freight or express.

## SPAIN

(Including the Balearic Islands)

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of any kind of goods having no commercial value, brought in in a form not permitting their use for other purposes, are imported into Spain free of duty. To secure this exemption from duty samples of textile fabrics, felt, oilcloth, and wall paper must not be alike and must not exceed 40 centimeters (15.748 inches) in any dimension, except that when the border or selvage is retained the sample may be the whole width of the piece from which it is taken. Samples not complying with the foregoing conditions must be rendered unserviceable at the time of clearance by cuts made every 20 centimeters in the direction of the smaller dimension, if the importer does not elect to pay the customs duty. Samples of

cables of any material, wooden beading and molding, metal bars, and wire are free of duty when not exceeding 10 centimeters (3.937 inches) in length.

Samples having commercial value or those not so mutilated as to be unsalable are subject to the duties regularly applying to commercial shipments of these commodities.

Catalogues and printed advertising matter of all kinds are dutiable when imported into Spain. Although there is no provision for the free importation of catalogues by mail, it is understood that single catalogues or price lists sent as "printed matter" through the regular mails will rarely be detained by the customs for collection of duty.

The duties assessed in Spain on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>		
		First column, gold pesetas <sup>2</sup>	Second column, gold pesetas <sup>2</sup>	Conventional rates, gold pesetas <sup>2</sup>
	<b>ADVERTISING MATTER</b>			
	Commercial printed matter:	<i>Per 100 net kilos</i>	<i>Per 100 net kilos</i>	<i>Per 100 net kilos</i>
	Produced by typographic or lithographic processes—			
1074	In one color.....	540.00	180.00	-----
1075	In various colors.....	600.00	200.00	-----
1076	Produced by heliographic processes or processes other than typographic or lithographic, or with inscriptions of leaf metal.....	500.00	200.00	-----
		<i>Per net kilo</i>	<i>Per net kilo</i>	<i>Per net kilo</i>
1077	Post cards and photographs.....	9.00	2.40	2.40
	Pictures or prints, bound or on separate sheets of paper, on paper board, or cardboard, or of papers stuck on cardboard:			
	Produced by typographic or lithographic processes—			
1078	In one color.....	9.00	-----	2.50
1079	In various colors.....	10.00	-----	3.00
1080	Produced by heliographic processes or processes other than lithographic or typographic, or with inscriptions of leaf metal.....	<i>Per 100 net kilos</i>	<i>Per 100 net kilos</i>	<i>Per 100 net kilos</i>
		8.00	-----	2.50
	Books and similar printed matter, whether bound or not, including trade catalogues [bindings are dutiable separately]:			
	In the Spanish language—			
1083	Coming from and published in Spanish-speaking countries.....	.25	.10	-----
1084	Coming from and published in other countries.....	400.00	200.00	-----
1085	In foreign languages.....	.25	.10	-----
	<b>ELECTROTYPES, ETC.</b>			
	Clichés, stereotypes, electrotypes, matrices, etc.:	<i>Per net kilo</i>	<i>Per net kilo</i>	<i>Per net kilo</i>
C411	Of copper for printing and the graphic arts.....	13.20	4.40	-----
C412	Same, for reproducing in Spain foreign works when they are accompanied by book to which they refer and imported direct by publishers.....	3.30	1.10	-----
C483	Of zinc.....	8.25	2.75	-----
	Same, imported as under item 412.....	1.65	.55	-----
	Of iron or steel—	<i>Per 100 net kilos</i>	<i>Per 100 net kilos</i>	<i>Per 100 net kilos</i>
315	Weighing over 100 kilos.....	115.20	32.00	-----
316	Weighing over 25 kilos and up to 100 kilos.....	136.80	38.00	-----
317	Weighing over 1 kilo and up to 25 kilos.....	132.00	44.00	-----
318	Weighing over 10 grams and up to 1 kilo.....	170.40	57.00	-----
477	Type and printing accessories of lead and antimony, including wood-mounted electrotypes with copper face.....	231.00	77.00	-----

<sup>1</sup> Where found, the conventional rates apply to imports from the United States; in other cases, second-column rates.

<sup>2</sup> Spanish gold peseta at par=\$0.163 United States currency. The ratio between the gold and paper peseta is fixed by the Spanish Government every 10 days.

NOTE.—The letter "C" preceding a tariff number signifies the necessity for a certificate of origin to

Duties are stated in gold pesetas; one-fourth is payable in gold or in gold currency checks drawn on or indorsed by qualified Spanish or foreign banks established in Spain, and the remainder payable in Spanish silver coins or in notes of the Bank of Spain, with the addition of a gold surtax (fixed every 10 days) to approximate the par value of the peseta. Partial payment in gold is not required for duties amounting to less than 10 gold pesetas.

*Prepayment of duty.*—In Spain, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. This may be done only through consignment in bulk to a local agent in Spain or by arrangement with an American freight forwarder operating there—in both instances the American shipper is responsible for all expense incurred in the delivery of the parcels; or the estimated amount of the duty and incidental charges may be remitted to the consignee direct by means of an international postal money order.

*Method of shipment.*—Samples of no value in small quantities should go to Spain by sample post, and advertising matter should be sent as “prints” to insure duty-free admission. Larger quantities may be shipped by parcel post, freight, or express. Dutiable products receive the same treatment, whatever the method of transportation and without regard to their inclosure in a package with other goods or being shipped separately. They should be listed separately on all documents if sent with other products.

“Combination packages” are not accepted by United States post offices for mailing to Spain.

#### USE OF THE MAILS IN FOREIGN TRADE

There have been complaints of delay in the delivery of packages sent through the parcel post to Spain, but it is understood that the situation has improved in this respect. Parcel-post packages may weigh up to 22 pounds but may be neither registered nor insured. There are no transit fees on packages to Spain, but the addressee is required to pay a delivery fee of from 1 to 2 pesetas and the delivery messenger usually expects a gratuity for his services. There is, however, a flat transit fee of 15 cents per package up to 11 pounds in weight and 20 cents if exceeding 11 pounds on parcels to the Balearic Islands, and also a surcharge of 5 cents per package on parcels to both Spain and the Balearic Islands.

There is no postal C. O. D. service to Spain, nor has provision been made for sending the class of regular mail known as “small packets.”

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to Spain. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Spanish customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—Goods intended for importation into Spain are required to be marked with country of origin, and false indication of origin is prohibited. All manufactures of precious metals must be sent, before clearance, to the Spanish guaranty bureau to be hall-marked with the Government's stamp. A small fee is charged for assaying the goods and affixing this stamp. In the same way firearms from the United States are required to be sent to a Spanish official proving ground and the proof marks affixed.

All goods in containers for sale as packed, weighing up to 6 kilos, labeled to show kind of article by trade name, quality, place or production or origin, trade-mark, name of producer or maker, or any form of differentiation, are subject to a stamp tax known as the "container tax," which varies with the commodity and the price at which sold. Goods bearing trade-marks or trade names should show the name of manufacturer and place of production. All rubber tires and tubes (except solid tires with steel rims) are required to show a serial number, and motor-car engines and chassis must each bear a number wrought into the iron. Before being allowed importation into Spain, all food products which have a special name or brand must also be marked with that trade name and the quantity. Containers for exported Spanish products, whether set up or knocked down, should be marked "Temporary importation." Pharmaceutical products should be labeled at price at which to be sold, this price to include duty, stamp tax, etc.

There also are special marking requirements for preserved milk, details of which may be obtained, upon request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

*Documentation.*—All goods classified under tariff items preceded by the letter "C" and other goods benefiting by conventional rates of duty require a certificate of origin visaed by a Spanish consul after visa by a Spanish official chamber of commerce in the United States, when forwarded by freight or express. The blanks may be obtained from the Spanish Official Chamber of Commerce in New York City for \$0.15. The wording of this document must conform absolutely to the nomenclature of the official Spanish customs classification of the product.

Consular invoices are not required, but an ocean bill of lading and an original invoice and one copy (on plain paper) must be submitted for statistical purposes. These documents should go forward separately from the goods.

The fee for consular visa of the required certificates of origin is \$1.75 each and \$1 for the chamber of commerce visa.

Parcel-post packages need not be covered by consular invoices or certificates of origin; the customs declaration (Form 2966) is sufficient. Three copies of the customs declaration are required on parcel-post packages sent to Spain proper and two copies on packages for the Balearic Islands.

Grouping two or more such packages under one set of declarations is not permitted.

Customs declarations must be written in Spanish or French, with an interlined translation in English. In the first column of the declaration, under the heading "Description of parcel," the gross weight of the entire parcel and the net weight of its contents must be given. Packages and the customs declarations which accompany them should bear a complete local address; that is, the name of the street and the number of the house or other designation of the exact place at which the addressees may be found. Packages not thus fully addressed, especially in the larger cities of Spain, are likely to be delayed in delivery. This information is desired by the Spanish customs authorities in order to adjust customs and transportation charges. In case of the nondelivery of a parcel or its refusal by the addressee, the sender will be consulted with respect to its disposition, and in the event no reply is received by the administration concerned within a period of two months from the date of the notice of nondelivery the parcel will be returned to the country of origin. All charges accruing on a parcel not delivered must be paid by the sender at the time of return and its delivery to him.

It is necessary, also, to attach a dispatch note (Form 2972), properly filled out, to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Spain by freight or express.

## SWEDEN

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value or those which have been rendered valueless when passing through the customs are free of duty in Sweden. If considered as having commercial value, they are subject to the duty regularly applicable to ordinary commercial shipments of these commodities.

Advertising catalogues, business circulars, and other commercial printed matter (except lithographs, etc.) printed in a foreign language are free of duty. All other advertising matter is subject to duty. It is probable, however, that single catalogues, even in the Swedish language, would not be held for duty if sent by regular mail as "printed matter." The Swedish Royal Medical Board prohibits the inclusion with patent medicines of advertising matter containing extravagant claims concerning the healing or curative powers of the products, or other laudatory remarks regarding the medicines which may tend to deceive the consumer. This prohibition applies only to such advertising matter as accompanies the medicines and has no reference to advertising in newspapers or magazines or to other means of announcing the qualities of the medicines.

The duties assessed in Sweden on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty, kronor <sup>1</sup>
	<b>ADVERTISING MATTER</b>	<i>Per 100 kilos <sup>2</sup></i>
ex392	Advertising signs and placards, regardless of manner of preparation (pictures belonging to printed matter and imported therewith are dutiable as a part thereof).....	100.00
393	Catalogues, business circulars, and other unspecified commercial printed matter with Swedish text, including all blank forms with printed lettering, visiting cards, address cards, labels, menus, together with paper with firm designation or with other printed lettering, except wrapping paper.....	75.00
394	Other kinds.....	Free.
	<b>ELECTROTYPES, ETC.</b>	
938	Printing stamps (plates) and parts thereof, whether or not of metal; type, molds, lines, for book printing or bookbinding, together with quads, rules, slugs, and other like filling material.....	25.00
940	Clichés; including electrogalvano and stereotypes.....	<i>Ad valorem <sup>3</sup></i> 15%

<sup>1</sup> Swedish krona at par=\$0.268 United States currency. Duties are paid at current exchange.

<sup>2</sup> Legal weight (includes immediate packing) except item 938, on which tare deduction of 10 per cent is allowed when packed in cases.

<sup>3</sup> Ad valorem duties are calculated on the c. i. f. value in port of origin.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Sweden, but duty-paid delivery can be effected through consignment in bulk to a local agent there, for distribution, or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the Swedish customer—the American exporter being responsible in either case for all expense incurred; or the exporter may himself mail to the Swedish customer direct an international postal money order covering the estimated amount of the duty and other charges.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs-clearance formalities but to insure the duty-free entry of both. Samples and advertising matter in bulk may go forward by parcel post, express, or freight, whichever is most convenient to the shipper or his Swedish customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” (see p. 7) are accepted for dispatch in the ordinary mail to Sweden.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on the use of the parcel post to Sweden. Packages may weigh up to 44 pounds and may be insured but not registered. No transit fees are collected.

There is now postal C. O. D. service to this Kingdom for both ordinary and insured packages.



"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to Sweden the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Sweden, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Goods for export to Sweden should be marked "Imported," unless marked "Made in U. S. A." or in some other way to show that they are not Swedish goods. These regulations apply also to barrels, whether empty or filled. Footwear, in addition to being marked "Imported," must bear the importer's trade-mark and be marked "A" if containing no imitation leather or cardboard, and "B" if containing these materials in the quantities permitted by law. These letters should be at least 6 millimeters (0.23622 inch) in size, and the trade-mark must be affixed in a conspicuous place on the outer sole or on the inside of the upper and on the arch of the insole by means of a steel stamp.

Most imported manufactures of precious metals must be sent to the Swedish assay office to be hall-marked with the Government guaranty stamp before clearance through the customs. A small fee is charged for making this assay and affixing the guaranty stamp.

*Documentation.*—Consular invoices are not required on goods going to Sweden. The ordinary commercial invoice and ocean bill of lading suffice; these should go forward separately from the goods.

Goods subject to ad valorem duties should be accompanied by an invoice signed by the manufacturer or seller of the goods or by an authorized agent, specifying the name and address of the consignee; the class or kind of merchandise; the numbers and marks of the package; and in the case of machinery, apparatus, etc., the gross and net weight of each parcel if of different character.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Sweden. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Sweden by freight or express.

#### SWITZERLAND

##### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Unsalable samples, except samples of foodstuffs, are entitled to entry into Switzerland free of duty. Such samples

include card samples, those in patterns which can not be used for any other purpose, and complete articles so mutilated as to be valueless. If samples which have commercial value (and are therefore dutiable) are packed in double containers, the weight of the exterior packing may be deducted from the total weight, provided always that the interior packing be of the kind to be considered by the railroads as sufficient packing for transportation.

All advertising matter is subject to duty except when falling under the exemption applying to packages imported by post when weighing not over 500 grams (17.637 ounces) or when the duty is not over 0.10 franc, or if sent by other means of transportation and weighing not over 250 grams. If this exemption is found to lead to abuse, the privilege may be suspended.

The duties assessed in Switzerland on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty, general, <sup>1</sup> paper francs <sup>2</sup>
<b>ADVERTISING MATTER</b>		
	Paper and board, printed or lithographed:	<i>Per 100 Kilos</i> <sup>3</sup>
	Of one color—	
312	In loose sheets or sewn (except fashion journals).....	90.00
313	Bound or framed.....	100.00
	Of more than one color—	
314	In loose sheets or sewn (except fashion journals).....	100.00
315	Bound or framed.....	150.00
	Paper and board printed by other than typographic or lithographic process (phototypes, photogravures, engravings on copper, steel, etc.):	
316	In loose sheets or sewn.....	135.00
317	Bound or framed.....	180.00
<b>ELECTROTYPES, ETC.</b>		
	Cylinders, plates, and stereotype plates of all kinds for printing books and prints; also for printing on stuffs, except lithographic stones:	
900	Not engraved.....	5.00
	Engraved—	
901	For printing on stuffs.....	10.00
902	Other.....	60.00

<sup>1</sup> There are no conventional rates applying to these products.

<sup>2</sup> Duties are stated in Swiss paper francs and paid at current exchange.

<sup>3</sup> Duties are based on net weight increased by 20 per cent except on items 901 and 902, for which the net weight should be increased 25 per cent.

*Prepayment of duty.*—In Switzerland, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. This may be done only through consignment in bulk to a local agent in Switzerland, for distribution or by arrangement with an American freight forwarder operating there—the shipper being responsible in both instances, for all expenses incurred in the delivery of the parcel; or the estimated amount of duty and other charges may be remitted to the consignee direct by means of an international postal money order.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in

small quantities should go as "prints"—not only to avoid customs-clearance formalities, but to insure the duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his foreign customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Switzerland.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap on shipment to Switzerland by parcel post. Packages may weigh up to 44 pounds. Both registry and insurance facilities are available. Transit fees varying with the weight of the package are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Switzerland, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement in Switzerland for marking goods with the country of origin. Imports of matches, certain foodstuffs, and coloring for foodstuffs should, however, bear an indication of origin. The special requirements for labeling canned foods may be ascertained, upon request, from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington. False indication of origin is prohibited.

Manufactures of precious metals must be hall-marked with a Swiss guaranty stamp before they can be cleared through the customs. A small fee is charged by the guaranty bureau for assaying the goods and affixing the stamp.

*Documentation.*—Consular invoices are not required on shipments to Switzerland. Commercial invoices should, however, accompany all shipments. Certificates of origin are necessary on goods entitled to conventional rates of duty but do not require consular visa. These shipping documents should go forward separately from the goods.

Goods should be carefully described on the invoice and should show the item of the Swiss tariff under which the commodity falls.

Group shipments via parcel post are permitted entry into Switzerland. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to Switzerland; in the case of group shipments, the declaration should be fastened to one of the parcels of the group. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Switzerland by freight or express.

## TURKEY<sup>2</sup>

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Turkey free of duty. The customs law defines the following articles as falling under the classification "Samples of no commercial value": Models, flat or solid; fabrics of all kinds not exceeding 15 centimeters [centimeter=0.3937 inch] in width and pieces of leather (or skin) of a maximum width of 5 centimeters (larger samples if perforated or punched); odd shoes, galoshes, and other kinds of footwear; laces, ribbons, and similar not over 10 centimeters in length; cravats, handkerchiefs, and odd gloves, hosiery, and other made-up articles if perforated or punched; odd collar and cuff studs and links of metal other than precious metal; nails, hinges, and similar single articles; all kinds of aniline and alizarine dyes, not to exceed 25 grams [gram=0.03527 avoirdupois ounce]; varnishes not to exceed 15 grams; single envelopes and sheets of paper; single examples of glass and earthenware manufactures; coffee, tea, and rice, not to exceed 25 grams each; small quantities of flour, meal, and cereals; short lengths of cotton and woollen thread; and other samples on which the duty does not exceed 15 piasters. These exemptions apply only when customs officials are satisfied the articles are bona fide samples. Articles which are not considered as samples are subject to duty, however small the quantity. Samples which are marked as such and those which consist of dissimilar articles are generally recognized by the customs and passed as samples. Different articles of the same kind and quality will not be classified as duty-free samples.

Samples having commercial value are subject to duty at the rate regularly applying on commercial shipments of the goods represented.

All advertising matter except catalogues and price lists is subject to duty in Turkey. It is understood that very small amounts of

<sup>2</sup> Covers both Turkey in Europe and Turkey in Asia.

dutiable advertising matter may be sent by the regular mails as "prints" without being held for duty. Advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are dutiable as follows:

Tariff item	Article	Rate of duty, paper piasters <sup>1</sup>
	<b>ADVERTISING MATTER</b>	<i>Per 100 net alios Free.</i>
349	Price lists and catalogues in any language.....	
353	Advertising on paper or cardboard:	
	(a) Without drawings.....	28
	(b) Illustrated.....	42
356	Calendars with or without backs.....	50
	Frames other than of cardboard, dutiable separately.	
	<b>ELECTROTTYPES, ETC.</b>	
571	Printing plates, clichés.....	28

<sup>1</sup> Duties are paid in Turkish paper piasters at current exchange.

The transaction tax of 6 per cent of the c. i. f. duty-paid value applies to imports of advertising matter and dutiable samples.

All products are under import restriction. Quotas which are changed from time to time are established for the various tariff items. This should be borne in mind in forwarding advertising matter to Turkey so that a considerable amount will not be sent after the quota has been established for the current quarter.

*Prepayment of duty.*—In Turkey, as in other countries, it is always desirable to deliver free of all expense to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Turkey, but duty-paid delivery can be effected through consignment in bulk to a local agent there, for distribution, or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the Turkish customer—the American exporter assuming, in either case, responsibility for all expense incurred. There is no postal money-order service to Turkey.

*Method of payment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as "prints"—not only to avoid customs-clearance formalities but to insure the duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Turkish customer, the customs treatment of goods not being affected by the method of transportation.

There is nothing to prevent the inclosure of samples and advertising matter in commercial shipments of other goods, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Turkey.

#### USE OF THE MAILS IN FOREIGN TRADE

In general, parcel-post packages for Turkey may weigh up to 22 pounds; they may be neither registered nor insured. Transit fees

are collected, varying with the weight of the package and its destination. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Mail matter should be addressed in Turkish or French with an interlineation in English. Mail matter for Turkey is treated by the Turkish postal officials as undeliverable and returned to the sender if it is not addressed simply to "Turkey," without the addition of "Asia Minor," "Turkey in Asia," "Turkey in Europe," etc. Particularly, mail intended for Mersin (formerly Mersina) should be addressed, "Mersin, Turkey." The term "Postes Ottomanes" should not be used, nor should the term "Ottoman" be used in any way for "Turkish."

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Turkish customs authorities for examination. A customs declaration (Form 2966) properly filled out or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no requirements in Turkey for marking imported goods with country of origin nor for hall-marking articles of precious metals with a Government guaranty stamp. The special regulations for labeling pharmaceutical preparations may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon request.

It is advisable to mark each packing case with the gross weight as otherwise the weight of a number of similar packing cases is sometimes averaged; that is, one case is weighed and that weight multiplied by the number of cases. This might result in the levying of higher duties than necessary.

*Documentation.*—Exports of Armenian goods to Turkey require only one form of document—a consular invoice so worded as to be a simple certificate of origin by declaring that the goods are of American origin. There is no prescribed form of wording. The form must be made out in duplicate and may be in English or French. Both copies must be certified by a chamber of commerce or other trade organization (the Merchants' Association of New York performs this service), or by a notary public, and must then be visaed by the Turkish consul general at New York. Documents which do not bear the visa of that consulate general will not be accepted by the Turkish customs officials. These visaed documents, together with the usual commercial invoice and ocean bill of lading, should go forward separately from the goods. This document is not required for parcel-post shipments valued under £T50.

The following visa fees are charged: One-half of 1 per cent of the f. o. b. value up to £T2,000, and one-fourth of 1 per cent of the value in excess of that amount. No fee is charged if the value of the shipment is less than £T50.

For the purpose of assessing these fees, the value of the Turkish pound is not the current exchange value, but an arbitrary valuation determined by the Turkish Minister of Foreign Affairs—at present \$0.60.

One copy of the customs declaration (Form 2966) is required on parcel-post packages to Turkey. Grouping two or more such packages under one declaration is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Turkey by freight or express.

## UNITED KINGDOM

(Great Britain and Northern Ireland)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples having no commercial value are admitted into the United Kingdom free of duty. When the sample is of sufficient size to be considered of commercial value the duty ordinarily levied on such commodities is collected.

Under conditions specified below, bona fide trade samples of the following dutiable goods will be granted duty-free admission by sample post: Silk or artificial-silk yarns, fabrics, ribbons, braids, and trimmings; raw-silk and artificial-silk waste; wine, tea, raw chicory, raw coffee, dried fruit, sugar; playing cards; chloral hydrate and dyestuffs.

All advertising matter is subject to duty at the rate of 20 per cent ad valorem unless sent *singly* as "printed matter." Printing plates are dutiable at the same rate.

Advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are not subject to duty upon importation into the United Kingdom.

*Prepayment of duty.*—Duties on dutiable samples can not be prepaid at the American end. Nevertheless, in the United Kingdom, as in all foreign countries, it is desirable to deliver unsolicited samples free of charge. To accomplish this, shipment may be made in bulk to a local agent or customs broker for distribution to the proper consignees after paying the duties, or duty-free delivery may be assured by engaging the services of an American freight forwarder, who will clear the parcels and bill the shipper for all expense incurred. It also is possible to mail to the consignee direct an international post-office money order covering the amount of duty and other charges involved.

Inasmuch as advertising matter and printers' plates are not subject to duty, the possibility of prepaying duty on them need not be considered.

*Method of shipment.*—The importation of dutiable goods into the United Kingdom by sample post is, in general, prohibited, and goods so imported are liable to forfeiture; but packages containing bona fide trade samples of the following goods only, if conspicuously marked with particulars of the contents and a statement that they are bona fide trade samples, are permitted to be imported by the sample post on payment of duty, where chargeable, and subject to the limits of size or weight and other conditions specified:

Article	Maximum limits of size or weight	Duty payable	Other conditions
Spirits (except perfumed spirits).....	12 oz. gross..	3s. 6d. per package.	
Tea.....	8 oz. gross..	(i) If under 3 oz. gross or 1 oz. net, free, (ii) If 3 oz. or more gross, 1d. per package.	
Wine.....	12 oz. gross..	Free.....	
Type samples of unmanufactured tobacco.	6 oz. gross..	3s. per package.....	
Raw chicory, raw coffee, dried fruit, and sugar.	½ lb. net.....	Free.....	Not more than 1 sample of the same description of goods, unless of different brands, may be imported duty free in the same package, but samples of different descriptions of goods or of different brands of the same description may be included in a single package.
Hops.....	16 oz. gross..	8d. per package.....	
Playing cards.....	1 or 2 packs only.	Free.....	One of the corners of each card must be cut to the extent of ¼ inch along the side and end.
Glass ampullas containing serum.....		33¼ per cent of the value of the ampullas.	The contents must be rendered harmless by the method of preparation and packing.
Chemicals liable to key-industry duty (other than any such goods falling within the provisions of the dangerous drugs act, 1920, or the dyestuffs [import regulation] act, 1920).	8 oz. gross..	33¼ per cent ad valorem with additional post-office fee of 6d. for clearance.	Packets must comply strictly with the post-office regulations regarding the imperial and foreign sample post, and must be addressed "c/o The Officer of Customs and Excise, Mount Pleasant Depot, General Post Office, London, E. C. 1," in addition to bearing the full name and address of the consignee.
Silk or artificial-silk yarns, tissues, ribbons, braids, cords, and trimmings, raw silk, silk waste, or artificial-silk waste.	16 oz. gross..	The appropriate duty as shown in the customs tariff, with an additional post-office fee of 6d. for clearance.	Each packet must be addressed "c/o The Officer of Customs and Excise, Mount Pleasant Depot, General Post Office, London, E. C. 1," in addition to bearing the full name and address of the consignee, and, in the case of samples of silk and artificial silk, particulars of their net weight and tariff category.
Chloral hydrate.....	1 oz. ....	Free.....	
Dyestuffs (synthetic, organic).....	8 oz. gross..	Appropriate duty plus a post-office fee of 6d. for clearance.	Each packet must bear the full name and address of the consignee and must also be addressed "c/o Officer of Customs and Excise, Mount Pleasant Depot, General Post Office, London, E. C. 1, and must be conspicuously marked with particulars of the contents and must bear a statement that they are bona fide trade samples of no commercial value.



Article	Maximum limits of size or weight	Duty payable	Other conditions
Silk and artificial silk: (a) Tissues (including ribbons) in lengths not exceeding 1 yard, irrespective of the width from selvage to selvage. (b) Piece goods liable to ad valorem duty such as cords, gimps, etc., in lengths not exceeding 1 yard. (c) Ribbons in lengths not exceeding 2½ yards, provided they are snipped at the edges at intervals of not more than 9 inches. (d) Yarns, raw silk, and waste silk, not exceeding 4 ounces.	16 oz. gross.	Free	Only one sample of the same range and color will be admitted free of duty, and each packet must be addressed "c/o The Officer of Customs and Excise, Mount Pleasant Depot, General Post Office, London, E. C. 1." in addition to bearing the full name and address of the consignee.

Bona fide trade samples of dyestuffs may be imported without the requirement of an import license. Samples may not exceed 8 ounces in weight, and the contents must be declared and the package clearly marked "Trade sample." Such samples must be imported by parcel post and may not be brought in by letter or sample post. They should be addressed directly to the firm for which they are intended.

Although the importation of commercial shipments of cinematograph films into the United Kingdom by letter, printed-paper, commercial-paper, or sample post is prohibited, arrangements have been made whereby bona fide samples of positive or negative films, consisting of cuttings not exceeding 160 feet in length intended for demonstration, may be admitted by sample post. Each package must bear the full name and address of the addressee and be sent "Care of the Officer of Customs and Excise, Mount Pleasant Depot, General Post Office, London, E. C. 1." A statement that the films are bona fide trade samples, a description of the films, and their length must appear on the package, to which must also be attached a white label having the word "films" in plain black letters.

With the exception of the articles listed in the table above, which should go forward by sample post, samples may be sent to the United Kingdom by the means most convenient to the shipper, since there is no customs discrimination against any form of transportation. Advertising matter, except individual single items, may not be sent as "printed matter," but must go by parcel post, freight, or express and be regularly declared. No penalty attaches to mixed packing.

"Combination packages" are not accepted by United States post offices for mailing to the United Kingdom.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on shipping by parcel post to the United King-

dom. Packages may weigh as much as 22 pounds. They may be insured but not registered. No transit fees are collected. A clearance fee of 6d.—or 1s. if the duty over 10s.—is levied on parcel-post packages.

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles, except bona fide trade samples of certain goods, are not permitted in letter mail to the United Kingdom.

#### MARKING AND DOCUMENTATION

*Marking.*—Samples of goods marked so that the trade description includes a name resembling a place in the United Kingdom should have “U. S. A.” following the name of the American city. Many commodities are also required to bear an indication of the country of origin even when there is no suggestion of British origin. Indeed, it is a good plan to mark all merchandise intended for the United Kingdom as “Made in U. S. A.,” inasmuch as the British authorities have for some time been increasing the number of commodities that require indication of origin and have been more strict in their interpretation of the marking regulations. The same care should be taken in marking samples and advertising matter with the country of origin as is observed in marking commercial shipments.

Most articles of gold or silver must be sent to the British assay office to be hall-marked with the Government guaranty stamp. A small fee is charged.

There also are special requirements in regard to the labeling of most canned and preserved foods, details of which may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, upon request. When units of liquid or dry measure are used they should be expressed in imperial units, which are about one-fifth larger than similar American units.

*Documentation.*—The ordinary commercial invoice, which should be sent the consignee under separate cover, will answer for all shipments of samples and advertising matter to the United Kingdom.<sup>3</sup> No documents are required to be certified by a consul or other Government official.

Group shipments of ordinary uninsured parcels via parcel post are permitted entry into the United Kingdom. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration (Form 2966) is necessary on each parcel-post package to the United Kingdom; in the case of

<sup>3</sup>The British Imperial Customs Conference that met in 1921 drafted a standard form of import invoice and recommended its use throughout the British Empire. This standard form, either as drafted or somewhat abbreviated or modified, is required for imports into

group shipments, the customs declaration should be fastened to one of the parcels of the group.

Particulars on customs declarations must be full and precise in all details, and for packages containing articles of different kinds the exact quantity of each kind of article must be stated, with descriptions and individual weights.

Customs declarations, instead of bearing entries of "groceries," "presents," etc., should bear entries giving a description and the weight of the following articles, when inclosed: Sugar, sweets and confectionery, crystallized and imitation fruits, and flowers, preserved ginger, jams, jellies, and marmalades, chocolate, cocoa powder, canned fruit, tea, coffee, condensed milk, and milk powder. In the case of dried fruit, the particular kind (figs, raisins, currants, etc.) should be stated.

If the customs declaration employed does not furnish enough space on which to give all the details necessary, they may be placed on the wrapper of the package when reference to that fact is made on the declaration itself.

Customs-declaration forms in connection with parcels containing any articles of clothing, toys, or fancy goods or any other articles of classes which contain or might contain silk, artificial silk, lace, or embroidery, should include the ordinary names of the articles (for example "dress," "shoes," "handbag"); a definite statement in the form "containing [or not containing] silk, artificial silk, lace, or embroidery," as appropriate; the value; "worn" or "used," where applicable. If a parcel contains two or more articles, the declaration should show these particulars for each separately.

To secure delivery of mail articles in London, England, there should be given, in all cases, the name of the addressee; the number (or if there is no number, the name) of the house—if a house bears a name and also a number, the number should always be used, whether or not the name be added; name of the street or road in which the house is located; the words "London, England"; initials of the postal district, followed by the number of the office of delivery, thus: "S. W. 4," "N. W. 8." In the case of articles for delivery in other parts of Great Britain and Northern Ireland, the name of the county is an essential part of the address.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Great Britain and Northern Ireland by freight or express.

## YUGOSLAVIA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Yugoslavia free of duty. Such samples include cuttings not over 20 square centimeters (3.1 square inches) in size and patterns unsuitable for purposes other than as samples, but not usable articles or articles of food and drink. The following articles in the specified quantities are admitted by sample post duty free: Condiments in grains, up to 50 grams (gram=0.03527 avoirdupois ounce); condi-

ments in powdered form, up to 35 grams; crude coffee and rice, up to 50 grams; roasted powdered coffee, up to 25 grams; substitutes for coffee, up to 25 grams; tea and herbs from which one makes infusions, up to 25 grams; sugar, up to 50 grams; ordinary wine, up to 200 grams; oil, up to 200 grams; other dutiable articles, up to 30 grams. These articles may be imported as samples, up to the limits of weight indicated above, only if they consist of a single package addressed to a single addressee. Samples contained in several packages addressed to the same person are not considered as samples of merchandise.

Samples of tobacco, cigars, cigarettes, cigarette papers, salt, saccharine, matches, and petroleum may not be admitted as samples unless sent to the Administration of State Monopolies. Shawls, neckerchiefs, cravats, odd shoes and gloves, unless so mutilated as to be unwearable, cosmetics, and medicaments and other pharmaceutical products are not considered as samples of no commercial value. Samples having commercial value are subject to the duty regularly applying to ordinary commercial shipments of these articles unless the duty on the shipment is less than 0.10 dinar.

Advertising catalogues and price lists, advertising circulars, posters, catalogues, and price lists are regularly subject to duty. All single catalogues and price lists are, however, admitted free of duty, and it is understood that very small amounts of other advertising matter, such as single calendars in mailing tubes, sent by the regular mails as "prints" are rarely held for duty.

The duties assessed in Yugoslavia on advertising matter and on electrotypes, stereotyped, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>		
		Maximum, gold dinars <sup>2</sup>	Minimum, gold dinars <sup>2</sup>	Conventional, gold dinars <sup>3</sup>
<b>ADVERTISING MATTER</b>				
ex455	Wall or desk calendars, printed articles in the form of posters, advertisements, notices, etc. (includes catalogues and price lists, etc.):			
	1. Single color, other than bronzed, gilded, or silvered—			
	(a) Without pictures.....	Per 100 kilos <sup>3</sup> 150.00	Per 100 kilos <sup>3</sup> 120.00	Per 100 kilos <sup>3</sup> .....
	(b) With pictures.....	200.00	150.00	.....
	2. More than one color, bronzed, gilded, or silvered—			
	(a) Without pictures.....	230.00	180.00	.....
	(b) With pictures.....	260.00	200.00	.....
	<b>NOTE.</b> —Advertisements, posters, and pamphlets, inviting visitors to Yugoslav touring and bathing resorts or for use as propaganda for foreign touring in Yugoslavia, regardless of the space filled by the advertisements, shall be exempted from the duties provided by No. 455.			
<b>ELECTROTYPES, ETC.</b>				
603	Lead types, matrices, lines, borders, printing ornaments, utensils for printing, and other printing materials, with or without other common materials.....	80.00	60.00	40.00
609	Zinc blocks and other printing accessories.....	110.00	90.00	.....
636	Copper plates for printing, cuts, and other printing equipment, with or without other common materials.....	120.00	100.00	.....

<sup>1</sup> Conventional rates, where provided, apply to the United States; otherwise the minimum rates.

<sup>2</sup> Yugoslav gold dinar at par=\$0.193 United States currency. Duties are paid in paper at 11 times the gold rates given here.

<sup>3</sup> Legal net weight, ascertained by tare deductions from the gross weight, varying with the packing.

*Prepayment of duty.*—Samples and advertising matter should always be delivered to a prospective foreign customer free of duty and with a minimum of the annoying procedure usually attending clearance of parcels through the customs. Duties can not be prepaid in the United States on shipments to Yugoslavia, but duty-paid delivery can be effected through consignment in bulk to a local agent there for distribution, or by arrangement with an American freight forwarder, who will undertake the delivery of the package without cost to the Yugoslav customer—the American exporter assuming, in either case, responsibility for all expense incurred; or the exporter may himself mail to the Yugoslav customer direct an international postal money order covering the estimated amount of the duty and other charges.

*Method of shipment.*—Use should be made of the sample post in forwarding small packages of samples, and advertising matter in small quantities should go as “prints”—not only to avoid customs clearance formalities, but to insure the duty-free entry of both. Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Yugoslav customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Yugoslavia.

#### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post packages may weigh up to 22 pounds and may be registered but not insured. There are transit fees, varying with the weight of the package. (For rates see United States Official Postal Guide, on file in local post offices.)

The Postal Administration of Yugoslavia suggests that specimens, 12 centimeters (8.6614 inches) long and 12 centimeters wide, of the fabrics used in made-up garments accompany each shipment in order that the rate of customs duty applicable to the particular material may be assessed at the time of delivery; otherwise the maximum rate will be imposed in the event the addressee refuses to permit the customs officials to cut a piece for examination purposes.

There is no postal C. O. D. service to Yugoslavia.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Yugoslavia, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—It is not necessary to mark goods shipped to Yugoslavia to show country of origin. The usual prohibitions as to false indication of origin are in effect. Articles of gold or silver are sent to the Yugoslav assay office for hall-marking as a guaranty of purity. For this assay there is a small fee, varying with the article.

If weights are shown on packing cases, they should be expressed in kilos.

*Documentation.*—Invoices are not required to be visaed, but in order to receive the lowest rates of duty it must be proved that the goods originated in a country enjoying most-favored-nation treatment in Yugoslavia. This may be done in several ways:

By submitting the United States shipper's export declaration (Form 7525) (the original or a certified copy thereof), which the Yugoslav Government, by special arrangement, has agreed to accept as a certificate of origin, provided it bear an inscription by the American customhouse (certified by signature and seal) to the effect that the data stated in the declaration are correct. This document does not require a consular visa.

On indirect shipments through an intervening country, a copy of the United States shipper's export declaration (the correctness of which copy is certified to by the competent authorities in the country through which the shipment is imported) is acceptable as a certificate of origin if accompanied by a statement that the shipment was not on sale during transit. Such statement may be made by the customhouse in the port in which the shipment originally arrived, by the management of the public warehouse in port of transshipment, or by authorities who control the handling of goods in free ports.

The origin of goods from the United States may also be proved by the original invoice, certified to by Yugoslav consuls in the territory of the United States.

Parcel-post packages need not be accompanied by a certificate of origin.

The fee for certification or visa by Yugoslav consular officials, when required, is \$0.75.

One copy of the customs declaration (Form 2966) is necessary on parcel-post shipments to Yugoslavia. Grouping two or more parcel-post packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Yugoslavia by freight or express.

## ASIA

### ADEN

#### SAMPLES AND ADVERTISING MATTER

Aden is a free port and, in addition to free-port privileges, no duties are levied on imports declared for consumption except on tobacco and spirits. There is therefore no customs problem encountered in shipping general samples and advertising matter to this port.

"Combination packages" are not accepted by United States post offices for mailing to Aden.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap in the way of added charges or tedious customs procedure on the use of the parcel post to Aden. Such packages are sent through England and thence by sea once each week. Packages may weigh up to 20 pounds but may be neither registered nor insured. Parcels weighing over 11 pounds may not contain bullion, coin, or jewelry. Transit charges varying with the weight of the package are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

As information has not been received concerning the admissibility into Aden of "small packets," such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Information has not been received concerning the admissibility into Aden of dutiable articles in letters and packages prepaid at the letter rate of postage. Accordingly such articles will be accepted by United States post offices for transmission at the risk of the sender, only if the green label, Form C 1 (Postal Form 2976), is affixed to each letter or package showing that it contains dutiable matter and is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice must be inclosed.

#### MARKING AND DOCUMENTATION

There are no marking regulations in Aden requiring foreign goods to show country of origin or to conform with special labeling requirements. If, however, American goods were so marked as to suggest British origin, they would no doubt be penalized.

No consular document and no special form of invoice are required; the ordinary commercial invoice and ocean bill of lading will suffice. These documents should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post packages forwarded to Aden. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Aden by freight or express.

## AFGHANISTAN

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—No provision is made in the customs law of Afghanistan for the duty-free importation of samples. There is regular mail service with that country, however, and samples may go forward by sample post up to a limit of 18 ounces. It is understood no duty would be assessed on such packages. On other packages of samples it is probable that the duties applying on commercial shipments of the goods represented would be collected. Most commodities are subject to a duty of 15 per cent ad valorem, but on many articles the duty is as high as 100 per cent of the value. Inquiry of the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, for the rate applying on the specific commodity will be necessary.

Likewise no provision is made for the duty-free admission of advertising matter into Afghanistan, nor is advertising directly specified in the tariff. Very small quantities sent through the mail as "printed matter" would probably not be detained for duty, however. Posters which could be termed "pictures" would be subject to a duty of 100 per cent, while other printed matter, books, and printing supplies would probably be classed as "sundries" and be dutiable at 15 per cent ad valorem if sent in other than very small quantities.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to Afghanistan. Hence, to deliver dutiable samples to prospective customers free of cost the services of an American freight forwarder operating in Afghanistan or of a local agent in that country should be secured. In either case all expense incurred in delivery would be borne by the American firm. There is no postal money-order service with Afghanistan.

*Method of shipment.*—"Printed matter" mail goes only to Kabul, hence such advertising matter can not be sent as "prints" to other points in Afghanistan. Samples and advertising matter sent in bulk may go forward by the method most convenient to the shipper, the customs treatment of bulk shipments not being affected by the method of transportation.

"Combination packages" are not accepted by United States post offices for mailing to Afghanistan.



## USE OF THE MAILS IN FOREIGN TRADE

No handicaps are known to apply on shipping by parcel post to Afghanistan other than that such service is available only to Kabul. Packages may weigh up to 20 pounds but may be neither registered nor insured. There is no direct parcel post service between the United States and Afghanistan, packages being forwarded by way of British India, after transshipping via England and/or France, with a resulting transit fee varying with the weight of the parcel. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this Kingdom.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

## MARKING AND DOCUMENTATION

*Marking.*—There is no requirement for marking goods imported into Afghanistan to indicate country of origin, nor any special regulations regarding the labeling of food and drug products.

*Documentation.*—Consular certification of shipping documents is not necessary, the ordinary commercial invoice and ocean bill of lading sufficing. Shipping papers should go forward separately from the goods.

Two copies of the customs declaration (Form 2966) are required on each parcel-post package sent to Kabul via England and four copies when routed via France. Grouping two or more such packages under one set of declarations is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Afghanistan by freight or express.

## ARABIA

(Bahrein, Hejaz, Koweit, Oman, and Yemen)

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—The fringe of independencies around the border of the Arabian Peninsula has each its own customs system.

There is no special provision for the duty-free admission of samples and advertising matter into Bahrein, Hejaz, Koweit, Oman, or Yemen, but it is understood that no duty is assessed on samples of no commercial value sent by sample post in packages weighing up

to 18 ounces to any of these areas, nor on very small quantities of printed advertising matter sent by the regular mails as printed matter except in Hejaz, where all printed matter is dutiable.

Samples and advertising matter sent in bulk by freight or express would, in all probability, be subject to duty under the general rates in all of these areas.

According to the most recent reports duties on advertising matter in the Arabian independencies are assessed as follows:

All printed matter is subject to duty in the Kingdom of Hejaz, the duty on advertising matter being at the rate of 15 to 20 per cent ad valorem. In the Imanate of Yemen the rate is  $2\frac{1}{2}$  per cent ad valorem; in the Sultanate of Koweit, 4 per cent ad valorem; in the Emirate of Bahrein, 5 per cent of the market value, less 5 per cent; and in the Sultanate of Oman, 5 per cent at Muscat, while at Dubai there is no fixed tariff but duties are usually less than 10 per cent ad valorem. These rates apply on all imports, including dutiable samples and advertising matter and printing plates.

*Prepayment of duty.*—Duties on shipments to Arabia can not be prepaid in the United States. Hence, to deliver dutiable samples and advertising matter to prospective customers free of charge the services of an American freight forwarder operating in Arabia or of a local agent in that country should be secured. In either case all expense incurred in delivery would be borne by the American shipper.

There is postal money-order service only with Koweit, Bahrein, Dubai, and Muscat. It is possible to send to customers in these areas international postal money orders to cover the estimated amount of duties and other charges accruing on samples.

*Method of shipment.*—Small quantities of samples or advertising matter should go forward by mail as "samples of no value" or as "prints" respectively. Larger quantities may be sent by parcel post when sent to areas with which the United States has parcel-post arrangements (see below). Where no provision is found for parcel-post service it is necessary to send bulk shipments by freight or express, either direct to the customer or to an agent for distribution.

No penalty accrues for mixed packing of bulk shipments.

"Combination packages" are not accepted by United States post offices for mailing to the various independencies of Arabia.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no parcel-post service between the United States and Arabia, except that by arrangement with the United Kingdom and France parcels may be forwarded, through transfer service, to Koweit, Bahrein, Dubai, Muscat, and Hejaz upon payment of a transit charge in addition to the regular 14 cents a pound postal fee. Packages may weigh from 11 to 22 pounds according to destination and service used, but they may be neither registered nor insured.

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted for Hejaz and Yemen, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to any of these areas the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Arabia, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No particular marking regulations are in force in these areas either to show country of origin or to conform with special labeling requirements.

*Documentation.*—No consular documents are required on shipments to any port of Arabia, the commercial invoice and ocean bill of lading sufficing. These should go forward separately from the goods.

Group shipments via parcel post are permitted entry into Koweit. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on.

Three copies of the customs declaration are required on each parcel-post package to Hejaz, Koweit, Bahrein, Dubai, and Muscat; in the case of group shipments to Koweit, three copies of the declaration must be fastened to one of the parcels of the group. Grouping two or more parcel-post packages under one set of declarations is not permitted.

It is necessary also to attach a dispatch note (Form 2972), properly filled out, to each parcel-post package to Hejaz, Bahrein, Dubai, and Muscat.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Arabia by freight or express.

### BRITISH INDIA

(Including Baluchistan)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of dutiable goods which are regarded as having commercial value are subject in British India to the same duties as are levied on commercial shipments of these commodities; samples without value are admitted free. Most goods imported into British India are dutiable at 15 per cent ad valorem. Certain luxury goods are assessed higher duties, which in the main are at the rate of 30 per cent ad valorem. The Indian customs officials at Calcutta have explained the types of samples admitted free of duty as follows:

All samples are assessed to duty unless the samples are practically valueless in that they are unfit for consumption or for any other use than as samples for inspection, or unless the quantity of a consignment is not in excess of the quantity ordinarily sent as a sample to an individual customer or potential customer, provided that in the case of goods the duty on which is high relatively to value (for example, cigarettes) the quality must be less than the ordinary unit of retail sale.

The practice seems to be to allow free importation of such articles as "shipment samples" of piece goods, odd articles for inspection (such as an odd shoe, especially if punched or otherwise treated so as to render it unsalable) and small articles through the post addressed to an individual potential consumer (such as a single patent razor blade). But such articles if imported in bulk for advertising purposes and to be distributed by agents, etc., in the country, are dutiable. Patent medicines in small containers, whether marked "free sample" or not, and whether salable or not, fall within this class. For purposes of assessment of the latter, the value taken is not the price for which the article could be sold, but the cost of its production, and this is taken as proportionate to the value of the full commercial size.

All trade catalogues and advertising circulars imported by packet, book, or parcel post are free of duty; if imported through other channels they are dutiable at 25 per cent ad valorem. Electrotypes, stereotypes, matrices, clichés, etc., are dutiable under item 98 at the rate of 10 per cent of the wholesale value at time and place of importation, less trade discount.

*Prepayment of duty.*—It is always advisable to provide for the prepayment of duty on both samples and advertising matter whenever dutiable, unless the material is sent in response to a specific request from the consignee; and even in such cases it will add to the esteem in which the American firm is held if provision is made for the duty-paid delivery of the parcels. There is no way of prepaying the duties at the American end. Packages can, however, be consigned to a distributing agent in India instructed to place them in the hands of the local merchant free of cost, or the services of an American forwarding company may be engaged to deliver the parcels after paying the duty, billing the exporter for all expense incurred; or the American exporter can himself mail to the Indian merchant an international post-office money order for the estimated amount of the duty and other charges.

*Method of shipment.*—Samples of no value may go forward by the means most convenient to the shipper, being free of duty in any case; when sent in small quantities, however, it is advisable to make use of the sample post. Printed advertising matter should always go forward by packet, book, or parcel post in order to avoid the duty that otherwise accrues.

The customs treatment of samples is not affected by forwarding them in parcels with other merchandise. Advertising matter, however, should not be inclosed with other goods unless going by parcel post, and even then it is inadvisable to place advertising material in a package with dutiable goods.

"Combination packages" are not accepted by United States post offices for mailing to British India.

### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure impede shipment by parcel post to India. Packages may weigh up to 20 pounds but may be neither registered nor insured. Transit fees varying with the weight of the package are collected at time of mailing. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to British India, nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

### MARKING AND DOCUMENTATION

*Marking.*—The requirements for marking imported goods with country of origin are more exacting in British India than in any other country of the world except Ceylon and are rigidly enforced. Fines for violations may be imposed, in some instances up to three times the value of the shipment. American exporters are especially warned to have their goods, when shipped to India, marked with proper indication of origin.

Foreign merchandise bearing names, trade-marks, or descriptions in the English language or any English words at all are considered falsely described, as purporting to be of British origin, unless there appears a definite and adequate counterindication of the true country in which the goods originated. Therefore, on American-made goods the words "Made in U. S. A.," in letters as large<sup>1</sup> and conspicuous as any other English wording, should be printed on every article, label, or wrapper bearing any words in the English language. As an example of the stringency of these regulations, if so much as a watermark containing English lettering appears in sheets of paper, a counterindication of origin must also be water-marked into each sheet.

The counterindication should be adjacent on the same label or part of the covering of the goods to which the name, trade-mark, or words in the English language are applied; it should not be on a separate label nor otherwise detachable; and it should be applied conspicuously and indelibly. It should be repeated for all applications of the name or trade-mark or English words, except when these are reproduced in such close proximity that one prominent counterindication will cover all. If different languages or characters, English or Hindu, are used for the names, trade-marks, etc., the counterindication should be repeated in each language employed.

*Documentation.*—On goods shipped to India no special form of invoice is required; the ordinary commercial invoice (duly signed by the shipper) and ocean bill of lading suffice. No consular certifica-

<sup>1</sup>The size of the letters in the counterindication of origin is not rigidly insisted upon, provided they are sufficiently conspicuous to catch the eye along with the wording which they are intended to modify.

tion is necessary. The shipping documents should go forward separately from the goods.

Three copies of the customs declaration (Form 2966) are required on parcel-post shipments to British India.

Grouping two or more such packages under one set of declarations is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to British India by freight or express.

## CEYLON

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of dutiable goods which are regarded as having commercial value are subject in Ceylon to the same duties as are levied on commercial shipments of these commodities; if without value, they are admitted free. Rates in general are rarely over 10 per cent ad valorem. Samples of free goods are free.

Trade circulars and catalogues, show cards, show plates and frames, not including calendars, name plates, and signboards, are free of duty, and electrotypes and other printing materials and calendars are dutiable at 15 per cent of the c. i. f. value, upon importation into Ceylon.

*Prepayment of duty.*—It is always good policy to prepay duties on samples and advertising matter, even when these are being sent in response to a specific request from a Ceylon merchant. While there is no way in which prepayment can be accomplished in the United States, packages can be consigned to a distributing agent in Ceylon with instructions to place them in the hands of the local merchant free of cost, or an American freight forwarder operating there may be engaged to deliver the parcels after paying the duties, billing the exporter for all expense incurred. Furthermore, it is possible to send to the consignee himself an international postal money order for the estimated amount of the duty and other charges.

*Method of shipment.*—Goods may go forward by whatever method of transportation is most convenient to the shipper, the customs treatment being the same in all cases. Different kinds of commodities may also be included in one package without affecting their customs treatment.

"Combination packages" are not accepted by United States post offices for mailing to Ceylon.

### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure impede shipment by parcel post to Ceylon. Packages may weigh up to 22 pounds, but may be neither registered nor insured. Transit fees varying with the weight of the parcel are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this British colony.

"Small packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Ceylon, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Requirements for marking are particularly strict in Ceylon, and American exporters are cautioned to have their goods properly marked for shipment to this colony, inasmuch as fines, in some instances up to three times the value of the shipment, may be imposed for violations.

Foreign merchandise bearing names, trade-marks, or descriptions in the English language or any English words at all are considered falsely described, as purporting to be of British origin, unless there appears a definite and adequate counterindication of the true country in which the goods originated. Therefore, on American-made goods the words "Made in U. S. A." should be printed on every article, label, or wrapper bearing any words in the English language. As an example of the stringency of these regulations, if so much as a watermark containing English lettering appears in sheets of paper, a counterindication of origin must also be watermarked into each sheet.

The counterindication should be adjacent on the same label or part of the covering of the goods to which the name, trade-mark, or words in the English language are applied; it should not be on a separate label nor otherwise detachable; and it should be applied as conspicuously and no less indelibly. It should be repeated for all applications of the name or trade-mark or English words, except when these are reproduced in such close proximity that one prominent counterindication will cover all. If different languages or characters are used for the names, trade-marks, etc., the counterindication should be repeated in each language employed. Samples should be marked in the same way as goods of value forming a commercial shipment.

*Documentation.*—No special form of invoice is required for shipments to Ceylon; the ordinary commercial invoice is sufficient, and consular visa even of this is not necessary. The shipping documents should go forward under separate cover.

Two copies of the customs declaration (Form 2966) are required on shipments by parcel post. Grouping two or more parcel-post packages under one set of declarations is not permitted. The value of each kind of goods should be shown separately on the customs declaration in addition to the net weight or quantity. Delivery of

parcels will be facilitated if senders inclose in each parcel an invoice of the contents and indorse the wrapper of the package "Invoice inclosed."

It is necessary also to attach a dispatch note (Form 2972), properly filled out, to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Ceylon by freight or express.

## CHINA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Manufacturers' samples—shirts, boots, etc.—if so mutilated as to be unusable as apparel, yarns of all kinds (in skeins), leaf tobacco, raw cotton, etc., in small sample quantities, and cuttings of piece goods, linoleum, etc., of no commercial value are free of duty in China.

Advertising samples which may be put to uses other than advertising—calendars, date blocks, diaries, fans, chinaware, glassware, blotting paper, menu cards, pencils, pipes, penknives, fountain pens, all kinds of medicines and drugs in bottles or packages, electrotypes of all kinds, clocks, watches, figures, vases, tools, toys, etc.—and all samples made up in miniature packing—dyes, paints, tooth pastes, powders, shaving creams, etc.—are dutiable under their own classifications.

Dutiable samples may be imported temporarily for later reexportation if full particulars are entered with the customs at time of importation. Deposit of the amount of the duties must be made, which will be refunded if the samples are reexported within six months. This period may be extended for a further six months, at the discretion of the customs. Any samples not reexported will be assessed the proper duty applying thereto.

Advertising matter which can be used for no other purpose than advertising and which has no commercial value (catalogues, price lists, booklets, posters, etc., of foreign firms) is duty free in China.

Advertising matter, electrotypes, stereotypes, matrices, clichés, etc., are dutiable in China according to the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>
ex459	Books, printed or manuscript, bound or not.....	<i>Ad valorem</i> <sup>2</sup>
709	(i) Machinery, not otherwise specified, and parts.....	Free.
718	Articles not otherwise specified (including advertising of commercial value and possibly including printing plates of all kinds).....	10% 12½%

<sup>1</sup> Duties are paid on a gold basis in terms of the new customs unit (not named), equivalent to \$0.40 United States currency, converted from the haikwan tael at a rate fixed periodically.

<sup>2</sup> *Ad valorem* duties are calculated on the wholesale market value of the goods in local (Chinese) currency, which is converted from the money of the exporting country at its exchange ratio to the local tael. This market value, when converted into the new gold customs units, is considered to be higher than the duty-paying value less the duty and 7 per cent of the duty-paying value of the goods. When paid in local currency the conversion is made at the current ratio between the local tael and the new gold customs unit.



*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to China. Since it is always advisable to deliver advertising material free of all charges, the service of an American freight forwarder operating in China or of a local agent there should be engaged to deliver all dutiable samples and advertising matter to the consignee free of cost, the American firm being responsible to the forwarder or agent for all expense incurred.

It also is possible to mail to the customer direct an international postal money order to cover the estimated amount of duties and other charges accruing on samples sent to China. Such orders must not be drawn on China when remittances are intended for payment in Hong Kong, which is a British colony and not a part of China.

*Method of shipment.*—Samples should, if possible, be sent by sample post. Packages over 18 ounces in weight or if dutiable may go forward, at the convenience of the shipper, by parcel post, freight, or express. Advertising matter other than trade catalogues and price lists should be sent in very small quantities by regular mail as "prints," as otherwise it would be subject to duty. Catalogues and price lists and bulk shipments of other advertising matter may go forward by the means most convenient to the shipper, since the fees and duties do not vary with the method of transportation.

Forwarding samples and advertising matter in the same parcel or in a package with other commodities does not affect the duty on either.

"Combination packages" are not accepted by United States post offices for mailing to China.

#### USE OF THE MAILS IN FOREIGN TRADE

There appears to be no handicap on use of the parcel post to China. Packages may weigh up to 22 pounds (50 pounds to Shanghai) and may be registered but not insured. No transit fees are collected. There is no parcel-post service to Mongolia. Manchuria is under the same régime as China proper.

A 50-cent (Chinese) fee is charged on parcel-post packages for the Province of Yunnan and for cities north of Mukden, collected from the addressee.

Parcels remaining in post offices over 10 days are subject to a storage charge of 5 cents (Chinese) for each day over 10 days from arrival there.

There is no postal C. O. D. service to China, nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force in China requiring goods to be marked with an indication of origin, nor any special labeling regulations on food and drug products.

*Documentation.*—At present consular documents are not required on shipments to China, the commercial invoice and ocean bill of lading sufficing. However, after September 1, 1932, consular invoices will be necessary. Shipping documents should go forward separately from the goods.

Parcels mailed simultaneously by the same sender to the same addressee at one address must be marked to indicate that fact in order that Chinese customs officials at exchange offices of receipt may more readily ascertain the combined value of the parcels contained in a single shipment. Consequently, United States post offices of origin will require each parcel in a group shipment via parcel post for China to bear a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively, 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration (Form 2966) is required on every parcel-post package sent to China. Even on group shipments a declaration must accompany each package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to China by freight or express.

### FEDERATED AND UNFEDERATED MALAY STATES

(Negri Sembilan, Pahang, Perak, and Selangor; Johore, Kedah, Kelantan, Perlis, and Trengganu)

#### SAMPLES AND ADVERTISING MATTER

In the Malay States very few products are subject to duty, namely, spirits and tobacco, gasoline, kerosene, matches, sugar and molasses, sugarcane, cartridges, cement, tiles, cosmetics and perfumes, bicycles, musical instruments and parts, fabrics and manufactures thereof (except when used), butter, margarine, lard and other fats. Samples of dutiable goods having no commercial value are free of duty.

Advertising matter of all kinds, including electrotypes, clichés, and all other kinds of printing plates, are free of duty in each of these States.

Packages of samples in small quantities (up to 18 ounces) may be sent by sample post, while advertising matter may go forward as "prints" at printed-matter rates. Larger quantities may be sent in the way most convenient to the shipper, since there is no handicap on any means of transportation and the duty is not affected.

"Combination packages" are not accepted by the United States post offices for mailing to the Malay States.

#### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post packages may weigh up to 22 pounds. They may be insured to all of these States except Kelantan, but it is not possible to obtain registration to any of them. Transit fees which vary with the weight of the packages are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to the Malay States, nor has provision been made for sending to these areas the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail to the Federated

States, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) properly filled out or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

There are no requirements for marking goods to show country of origin, nor are any special labeling regulations in effect.

No consular documents are required on shipments to these States. No special form of invoice is necessary, the ordinary commercial invoice and ocean bill of lading sufficing; these should go forward separately from the goods.

Group shipments via parcel post are permitted entry into the Federated States of Negri Sembilan, Pahang, Perak, and Selangor, but not into the Unfederated States of Johore, Kedah, Kelantan, Perlis, and Trengganu. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to these colonies; for group shipments, the declaration should be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Malay States by freight or express.

#### FRENCH ESTABLISHMENTS IN INDIA

(Chandernagor, Karikal, Mahe, Pondicherry, and Yanson)

#### SAMPLES AND ADVERTISING MATTER

The French Establishments in India are free ports. The only commodities subject to duty are spirits and tobacco. (Salt and opium are Government monopolies.) There is therefore no problem of duty in shipping samples and advertising matter to these ports.

"Combination packages" are not accepted by United States post offices for mailing to these areas.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no special handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to these colonies. Packages may weigh up to 20 pounds except to Pondicherry, where they may weigh up to 22 pounds; but they may be neither registered nor insured. Transit fees varying with the weight of the package are payable. (For rates see United States Official Postal Guide, on file in local post offices.)

It should especially be noted that lithographs, chromographs, engravings, drawings, etc., may not be sent as "printed matter." They are therefore required to be sent by parcel post if going by mail.

There is no postal C. O. D. service to French India, nor has provision been made for sending to these colonies the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to customs examination at destination. A customs declaration (Form 2966) properly filled out or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

No particular marking requirements are in effect in French India.

Consular documents are not necessary on shipments to these areas, the commercial invoice and ocean bill of lading sufficing. Shipping documents should go forward separately from the goods.

One copy of customs declaration Form No. 2966 and two copies of Form No. 2967 are required on each parcel-post package sent to French India. Grouping two or more parcel-post packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the French Establishments in India by freight or express.

#### FRENCH INDO-CHINA

(Annam, Cambodia, Cochin China, Laos, and Tonkin)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into French Indo-China free of duty, while those considered as having a sales value are treated as ordinary commercial shipments of the commodities represented. Samples of fabrics are accorded free admission if of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants" or are complete articles such as handkerchiefs, shawls, and cravats, they should be so slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

Advertising matter is subject to duty upon importation into French Indo-China. However, it is understood that in practice single trade catalogues sent through the regular mails as "printed matter" are not held by the customs authorities for duty.

The duties assessed in French Indo-China on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>		
		General, francs <sup>2</sup>	Minimum, francs <sup>2</sup>	To the United States, francs <sup>2</sup>
	<b>ADVERTISING MATTER</b>			
469	Engravings, facsimiles of engravings, photo-engravings, photocolographs and the like, prints, lithographs, chromos, labels and designs of all kinds, including calendars and commercial advertisements, whether bound or not, and interiors of albums for photographs and collections:	<i>Per net kilo</i>	<i>Per net kilo</i>	<i>Per net kilo</i>
	Of only one color other than black.....	14.00	3.50	14.00
	Of more than one color or in metal.....	20.00	5.00	20.00
	<b>ELECTROTYPES, ETC.</b>			
539	Stereotype plates and quoins for printing on paper, other than wall paper, even if with designs obtained by photo-mechanical processes.....	Free.	Free.	Free.

<sup>1</sup> Does not include the 2 per cent ad valorem tax assessed on all imports, paid at time of importation. It is collected upon the c. i. f. value of the goods. Samples of no value are not subject to this tax.

<sup>2</sup> Duties are paid in French francs at current exchange.

Attention is called to the fact that goods transshipped in a foreign country not enjoying the benefit of the French minimum rates are liable to the maximum duties in certain French colonies. The problem of transshipped goods is most often encountered in shipping to French Indo-China, as there are no direct steamers plying between the United States and Indo-China. Since the products of the Philippine Islands are not admitted under the minimum or intermediate rates of duty, goods transshipped in the Philippines are not accorded the lower rates of duty that apply on direct shipments. It has been arranged, however, that, when goods are transshipped in Hong Kong and are kept under the care of the customs authorities there, they may enter French Indo-China as if forwarded direct, provided a certificate of nonmanipulation is obtained from the French consul in Hong Kong.

*Prepayment of duty.*—In French Indo-China, as in other countries, it is always desirable to deliver samples and advertising matter free of expense to the consignee. Duties on such shipments can not be prepaid in the United States, but duty-paid delivery can be effected through consignment in bulk to a local agent there, for distribution, or by arrangement with an American freight forwarder operating in the colony. In both instances the shipper is responsible for all costs connected with the delivery of the parcel.

There is no provision for international postal money-order service with French Indo-China.

*Method of shipment.*—Small parcels of samples of no value may go forward by sample post, and advertising material in small amounts at printed-matter rates.

No article of commercial value may be inclosed in a parcel of samples sent by the regular mails. Samples of value, if sent by mail, must go forward by parcel post and are subject to the same customs treatment as when shipped by freight or express.

Bulk shipments of samples and advertising matter may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or the customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to French Indo-China.

#### USE OF THE MAILS IN FOREIGN TRADE

No special handicaps impede the use of the parcel post to French Indo-China. Such packages may weigh up to 22 pounds and may be insured but not registered. Transit fees are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this French colony.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to French Indo-China the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the colonial customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement in French Indo-China for marking imported goods to indicate country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in Indo-China, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on

the printed labels affixed to the containers or cases in which they are sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—The documents are the same on shipments to French Indo-China whether by parcel post, freight, or express. Goods subject to ad valorem duties require an invoice certified by a French consul; while all goods benefiting by rates of duty lower than the "general" rates—which category includes most articles from the United States—should be accompanied by a certificate of origin in order to avoid assessment of the higher rates of duty. If both documents are necessary, a combined document may be used.

The fee for certification of invoice and certificate of origin is \$1 for each. If a combined document is used, one fee of \$1 is charged. Shipping documents should go forward separately from the goods.

As already pointed out, a certificate of nonmanipulation, obtained from the French consul in Hong Kong, is required for goods transhipped in that port.

One copy of customs declaration Form 2966 and one copy of Form 2967 are required on each parcel-post package sent to French Indo-China. Grouping two or more such packages under one set of declarations is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to French Indo-China by freight or express.

## HONG KONG

### SAMPLES AND ADVERTISING MATTER

Hong Kong, being a free port, where tobacco and spirits are the only dutiable goods, levies no import duties on general samples nor on advertising matter, printing plates, etc. There is therefore no tariff problem in forwarding packages to this area; and they may be sent in the way most convenient to the shipper, the customs treatment of goods not being affected by the method of transportation.

"Combination packages" are not accepted by United States post offices for mailing to this British colony.

### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post packages to Hong Kong may weigh up to 11 pounds. They may be registered but not insured. No transit fees are charged.

There is no postal C. O. D. service to this area.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Although Hong Kong prohibits dutiable articles in letter mail, practically all imports, as already noted, are free of duty.

#### MARKING AND DOCUMENTATION

There are no requirements for marking goods to show country of origin nor are any special labeling regulations in effect.

No consular documents and no special form of invoice are necessary on shipments to Hong Kong. Ordinary commercial invoices and ocean bills of lading (which should go forward separately from the goods) are sufficient.

Group shipments via parcel post are permitted entry into Hong Kong. Under the group-shipment arrangement each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels each would be numbered, respectively, 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration is required on each parcel-post package to Hong Kong; in the case of group shipments the declaration must be fastened to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the usual shipper's export declaration (Form 7525) should be filled out for all exports to Hong Kong by freight or express.

### IRAQ (MESOPOTAMIA)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Iraq free of duty. Other samples are subject to the duties regularly applying to commercial shipments of the merchandise represented.

Printed books, trade catalogues, circulars, and other advertising matter of no commercial value are granted duty-free admission into Iraq.

Electrotypes, clichés, and other printing plates appear to be duty free, also, as "Parts of or accessories to printing and machinery."

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to Iraq. Hence, to deliver dutiable samples to prospective customers free of cost the services of an American freight forwarder operating in Iraq or of a local agent in that country should be secured—the expense incurred in either case being borne by the American exporter. It also is possible to mail to the customer an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—Since both samples and advertising matter of no commercial value are free of duty, packages may go forward by the means most convenient to the sender, although as a rule it is preferable to send samples and advertising matter in small quantities by sample post and by regular mail as "prints," respectively.



No penalty by way of heavier duties accrues because of mixed packing.

"Combination packages" are not accepted by United States post offices for mailing to Iraq.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no special handicaps on the use of the parcel post to Iraq. The weight limit on such packages is 20 or 22 pounds, according to the service used. For ordinary service (No. 1) the greatest permissible weight is 20 pounds; but for Desert Motor Service (No. 2) and for service via England and France (No. 3), known as "Additional Desert Motor Service," parcels may weigh up to 22 pounds. The transit fees also vary with the size of the packages and with the service employed. Packages for service No. 3 must be indorsed "Via England and France." Parcels by either service No. 2 or service No. 3 should also bear the notation "By overland mail Damascus-Baghdad." Parcels should be valued correctly in order to avoid possible confiscation. Parcel-post packages may not be insured or registered for any place in Iraq.

There is no postal C. O. D. service to Iraq, nor has provision been made for sending to this mandated area the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—The regulations for marking products in Iraq are the same as in British India, where they are more exacting than in any other country of the world except Ceylon. It is understood that in Iraq also these regulations are rather strictly enforced. Fines for violations may be imposed, in some instances up to three times the value of the shipment. American exporters are especially warned to have their goods, when shipped to Iraq, marked with proper indication of origin.

Foreign merchandise bearing names, trade-marks, or descriptions in the English language or any English words at all are considered falsely described, as purporting to be of British origin, unless there appears a definite and adequate counterindication of the true country in which the goods originated. Therefore, on American-made goods the words "Made in U. S. A.," in letters as large<sup>1</sup> and conspicuous as any other English wording, should be printed on every article, label, or wrapper bearing any words in the English language. As an example of the stringency of these regulations, if so much as a watermark containing English lettering appears in sheets of paper, a counterindication of origin must also be watermarked into each sheet.

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<sup>1</sup>The size of the letters in the counterindication of origin is not rigidly insisted upon, provided they are sufficiently conspicuous to catch the eye along with the wording which they are intended to modify.

The counterindication should be adjacent on the same label or part of the covering of the goods to which the name, trade-mark, or words in the English language are applied; it should not be on a separate label nor otherwise detachable; and it should be applied conspicuously and indelibly. It should be repeated for all applications of the name or trade-mark or English words, except when these are reproduced in such close proximity that one prominent counterindication will cover all. If different languages or characters are used for the names, trade-marks, etc., the counterindication should be repeated in each language employed.

It is not necessary to mark outside packing cases with an indication of weight, but this practice would no doubt be helpful in locating parcels.

*Documentation.*—No consular documents are required on shipments to Iraq, the commercial invoice and ocean bill of lading sufficing. These documents should go forward separately from the goods.

Group shipments via parcel post are permitted entry into Iraq. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered, respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

Three copies of the customs declaration (Form 2966) are required on parcel-post packages sent to Iraq by services Nos. 1 and 2 and four copies by service No. 3. In the case of group shipments the declarations should be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Iraq by freight or express.

## JAPAN

(Including Chosen, Taiwan, and Kwantung Leased Territory)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of merchandise which are "fit only to be used as such" are admitted into Japan free of duty. Samples of commercial value are dutiable at the rates regularly applying on commercial shipments of these goods. Complete, unutilized articles would therefore be subject to duty, and if of the luxury type are likely to be assessed at high rates. It should be kept in mind at all times that the Japanese tariff is distinctly protective, and if an unutilized sample will serve a purpose care should be taken that it is rendered unfit for sale before leaving the shipping room in the United States.

Advertising matter other than calendars is free of duty in Japan. There is therefore no problem of its duty-free delivery. Electro-types, stereotypes, matrices, clichés, etc., are classified and dutiable according to the following schedule (no import duties are assessed in Kwantung):

Tariff item	Article	Rate of duty, yen <sup>1</sup>
<b>ADVERTISING MATTER</b>		
393	Card calendars and block calendars.....	Ad valorem <sup>2</sup> 50%
ex.396	Printed books and other printed matter, not otherwise specified.....	Free.
<b>ELECTROTYPES, ETC.</b>		
522	Manufactures of copper, brass, or bronze, not specified:	
	1. Coated with base metals.....	30%
	2. Other.....	Per 100 net kin <sup>3</sup> 127.00
525	Manufactures of metal, not specified.....	Ad valorem <sup>2</sup> 35%

<sup>1</sup> Japanese yen at par=\$0.4985 United States currency.

<sup>2</sup> Ad valorem duties are calculated upon the wholesale market value of the goods at the time of notice or declaration to the customs.

<sup>3</sup> Kin=1.32 pounds.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to Japan. Hence, to deliver dutiable samples to prospective customers free of charge, the services of an American freight forwarder operating in Japan or of a local agent in that country should be secured—in either case the expense incurred in delivery will be borne by the American exporter. It also is possible to mail to the customer direct an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—Small packages of samples should go by sample post, but larger shipments may be forwarded as the sender chooses, inasmuch as there are no customs disadvantages in shipping by any one method of transportation. There is no penalty for mixed packing.

“Combination packages” are not accepted by United States post offices for mailing to Japan.

#### USE OF THE MAILS IN FOREIGN TRADE

Parcel-post shipments to Japan involve no intricate customs procedure or heavy additional charges such as are met with in certain other countries. Parcel-post packages may weigh up to 11 pounds and may be registered but not insured. No transit fees are collected.

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are prohibited in letter mail to Japan.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no regulations in Japan requiring that goods be marked to show country of origin, but false indication of origin is prohibited. Information regarding special regulations as to label-

ing food and drug products may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

*Documentation.*—No consular invoices are required on shipments to Japan, the ordinary commercial invoice and ocean bill of lading sufficing. Goods subject to conventional rates of duty should be accompanied by a visaed certificate of origin. (Upon request, the Division of Foreign Tariffs will advise American firms as to the necessity for a certificate of origin on shipments of specific commodities to Japan.) The fees for visa are as follows:

The total value of the products or goods should be declared on each certificate of origin. For products or goods having a declared value less than \$1,000, fee \$3; for products or goods having a declared value of \$1,000 but less than \$2,000, fee \$5; for products or goods having a declared value of \$2,000 or more, fee \$5 for first \$1,000, and \$1 for each additional \$1,000 or fraction, the maximum charge being \$14.

Documents should go forward separately from the goods.

Group shipments via parcel post are permitted entry into Japan. Under the group-shipment arrangement each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to Japan; in the case of group shipments, the declaration should be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Japan by freight or express.

### NETHERLAND EAST INDIES

(Bali, Banca, Billiton, Celebes, Java, Madura, Moluccas, Sumatra, Etc., and the Netherland portions of Borneo, New Guinea, and Timor)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into the Netherland East Indies free of duty, while those considered as having value are subject to the same rates of duty regularly applying on commercial shipments of the goods represented. Articles sent as samples are not subject to duty if so mutilated as to be unfit for other use.

All printed advertising matter except stitched or bound catalogues is subject to duty. If the advertisement conveys first the impression of a picture rather than an advertisement, it is admitted free of duty. Posters, heralds, window cards, and photographs for motion-picture advertisements are admitted free of duty on the premise that they are pictures; while calendars, motion-picture slide advertisements, counter and window display cards, folders, price lists, and catalogues not bound as a book are dutiable. The head inspector of customs

of the Netherland East Indies recommends that samples of advertising matter to be imported be submitted to his office for a ruling when there is any doubt in the matter. These duties apply only to bulk shipments. Small packages sent as "printed matter" by mail are not held for duty.

The classification of advertising matter, electrotypes, stereotypes, matrices, clichés, etc., in the customs tariff of the Netherland East Indies is as follows:

Tariff item	Article	Rate of duty <sup>1</sup>
	<b>ADVERTISING MATTER</b>	
ex11	Books, bound, and unframed pictures.....	<i>Ad valorem</i> <sup>2</sup> Free.
64	Furniture, including framed pictures.....	12%
69	Paper of all kinds, including printed matter.....	12%
	<b>ELECTROTYPES, ETC.</b>	
ex20	Printing presses and plates for printing, engraving, lithographing, etc.....	6%

<sup>1</sup> Does not include the surtax of 50 per cent of the duty.

<sup>2</sup> Ad valorem duties are calculated on the c. i. l. value in port of entry.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to the Netherland East Indies. Hence, to deliver dutiable samples and advertising material to prospective customers free of cost the services of American freight forwarders operating in these islands or of local agents there should be secured. In either case the expenses incurred in delivery will be borne by the American exporter. It also is possible to mail to the customer direct an international postal money order to cover the estimated amount of duties and other charges accruing on samples and advertising sent to the Netherland East Indies.

*Method of shipment.*—Samples weighing up to 18 ounces should go forward by sample post, and small quantities of advertising matter should be sent as "prints" by the regular mails to insure duty-free delivery. Larger packages may go forward by the means most convenient to the shipper inasmuch as the customs treatment of bulk shipments is not affected by the method of transportation.

There is no penalty by way of higher duties when bulk shipments of samples and advertising matter are inclosed in the same package or with other goods. They should, however, be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to these islands.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on the use of the parcel post to the Netherland East Indies. Packages may weigh up to 22 pounds but may be neither registered nor insured. They are subject to transit fees varying with the weight of the package. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this area.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to the Netherland East Indies the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities in the islands for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No requirements are in force in the Netherland East Indies for marking goods to show country of origin, nor are any other special labeling regulations in effect there.

*Documentation.*—A consular visa is not necessary on goods for the Netherland East Indies, the ordinary commercial invoice and ocean bill of lading sufficing. These should go forward separately from the goods.

Two copies of the customs declaration (Form 2966) are required on each parcel-post package sent to the Netherland East Indies. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Netherland East Indies by freight or express.

### PALESTINE

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Unsalable samples are granted duty-free admission into Palestine. Samples such as small tubes of tooth paste and similar merchandise, sent by sample post in packages weighing up to 18 ounces, even though they may be considered salable, would not be held for duty. Salable samples generally would be subject to the rates of duty regularly applying on commercial shipments of the merchandise represented.

Printed books, bound or unbound, and other printed matter such as trade catalogues, price lists, show cards, photographs, and all printed or lithographed matter intended to be used solely for advertising purposes are free of duty in Palestine. Printing plates of all kinds are subject to a duty of 12 per cent ad valorem as "Articles not specified." This duty is based on the c. i. f. value in port of entry as stated on the invoice.

*Prepayment of duty.*—Dutiable samples should be delivered to the customer in Palestine free of duty, especially if unsolicited. This can be done by forwarding to the customer direct an international postal money order to cover the estimated duties, or by consigning to

an agent to clear and deliver, or by employing the services of an American freight forwarder operating in Palestine. In using either of the last two agencies the shipper will be expected to reimburse the agent for all expense incurred.

*Method of shipment.*—Samples of no value and advertising matter, not being subject to duty, may be forwarded to Palestine by the means of transportation most convenient to the shipper. In sending small parcels, however, it is preferable to make use of the sample post for samples and to send advertising matter as “prints,” thus insuring delivery without customs clearance or other formalities at destination.

Packing samples and advertising matter in the same package or with other merchandise to be sent by parcel post, freight, or express does not affect the customs treatment of either.

“Combination packages” are not accepted by United States post offices for mailing to Palestine.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on parcel-post shipments to Palestine. The weight limit is 22 pounds. Packages may be neither registered nor insured. A transit charge is collected, varying with the weight of the package (for rates see United States Official Postal Guide, on file in local post offices), when sent by service No. 1 or service No. 2. No transit fee is collected if service No. 3 is used, that is, if sent by sea direct from New York on infrequent sailings. Service No. 1 goes via England and thence weekly by sea to Port Said. Service No. 2 goes via England and thence twice each week to connect with steamers sailing from Marseille, and then by sea direct.

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to this area the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Palestine, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force in Palestine requiring imports to bear an indication of country of origin, nor are any other special labeling requirements encountered.

*Documentation.*—Consular documents are not necessary on shipments to Palestine. The commercial invoice and ocean bill of lading are sufficient; these should go forward separately from the goods. When invoicing piece goods, particulars as to the length, width, and net weight of each piece, the price, and the brand or trademark (if any) by which the goods are known must be shown.

Each parcel-post package sent to Palestine in execution of an order must be accompanied by a copy of the relative invoice, which should be fastened to one of the customs declarations.

Two copies of the customs declaration (Form 2966) are required on each parcel-post package sent to Palestine.

Parcels not exceeding three in number, mailed by the same sender to the same addressee at the same address, may be sent under a set of customs declarations, provided each parcel in a group is numbered 1, 2, or 3 by the sender, as identification numbers, and provided further that each group (when more than one group is sent at a time by the same sender to the same addressee) is indicated by a letter (a, b, c, and so on). For example, where there are two groups of three parcels each, the parcels should be marked "a-1," "a-2," "a-3" and "b-1," "b-2," "b-3."

It is necessary also to attach a dispatch note (Form 2972), properly filled out, to each parcel-post package (or to one parcel of a group shipment).

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Palestine by freight or express.

## PERSIA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Commercial samples of no intrinsic value are admitted into Persia free of duty. Such samples include swatches of fabric not exceeding 30 centimeters (11.811 inches) in length over the whole breadth of the fabric and samples on cards or in books. It is understood that samples otherwise dutiable would not be liable to duty if mutilated.

Books, prints, unframed engravings and lithographs, trade catalogues, and advertising circulars are free of duty in Persia if bearing a printed or lithographed indication of the foreign firm, without mention of any other firm or the name of any agent established in Persia. All other advertising matter is subject to a duty of 12 per cent of the c. i. f. value. Printing plates are free of duty.

*Prepayment of duty.*—It is always advisable to provide for the prepayment of duty on both samples and advertising matter whenever dutiable, unless the material is sent in response to a specific request from the consignee; and even in such cases it will add to the esteem in which the American firm is held if provision is made for the duty-paid delivery of the parcels. There is no way of prepaying the duties at the American end on shipments to Persia. Packages can, however, be consigned to a distributing agent there instructed to place them in the hands of the local merchant free of cost, or the services of an American freight forwarding company may be engaged to deliver the parcels after paying the duty, billing the American exporter for all expense incurred; or the American exporter can himself mail to certain localities in Persia an international postal money order for the amount of the duty and other charges.



*Method of shipment.*—Since samples of no commercial value and advertising matter are free of duty, they may be forwarded by the means preferred by the shipper, though it is advisable to make use of the sample post for small packages of samples and of the printed-matter rates for sending small packages of advertising matter, since there is no formality of declaring the contents of such mail.

Packing samples and advertising matter (sent otherwise than by sample post or as "prints") in the same parcel or with other merchandise will not affect the duty on either. They should be separately mentioned on the invoice, however.

"Combination packages" are not accepted by United States post offices for mailing to Persia.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on the use of the parcel post to Persia. The weight limit is 11, 20, or 22 pounds, according to the service used. The transit fees also vary with the service. (For these transit charges see United States Official Postal Guide, on file in local post offices.) All parcels must be packed in wood, tin, canvas, linen, or similar material and not merely in paper or cardboard.

There were four parcel-post "services" to Persia—No. 1 wholly by sea, Nos. 2, 3, and 4 making use of the Motor Desert Service. Parcels for dispatch by service No. 2 must be indorsed "By overland mail, Damascus-Baghdad," and by No. 4 be indorsed "Via England and France." Service No. 3 has recently been discontinued.

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to Persia the class of regular mail known as "8-ounce merchandise."

Postal Union (regular) mail addressed to Abadan, Bushire, and Mohammerah is dispatched via the Desert Motor Service, while that for delivery in other places in Persia, intended for transmission via the Desert Motor Service, should bear in the upper left-hand corner of the envelope or cover a label with the words "By overland mail, Damascus-Baghdad," or, in lieu of the label, be printed plainly as indicated, so that the articles when assorted will not be overlooked. There is no extra fee for articles dispatched via the above service.

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Persian customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package. An additional fee is collected from the addressee to cover the cost of the rapid mail service between the border and the place of destination.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations governing the marking of goods for Persia are in force, other than a prohibition against false indication of origin.

*Documentation.*—Consular documents are not required on shipments to Persia. No particular form is required for the commercial invoice (which should go forward separately from the goods), although the country of origin and place from which the goods are dispatched must be shown on the invoice, as well as the number and kind of packages, their marks and numbers, the nature of the goods in each package, the weight or measurement of the goods, and their value and destination. No certificate of origin is required other than the statement of origin on the invoice already referred to.

Two copies of the customs declaration (Form 2966) are required on each parcel-post package sent to Persia except for service No. 4, for which 3 copies are needed. Grouping two or more parcel-post packages under one set of declarations is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7625) should be filled out for all exports to Persia by freight or express.

## PORTUGUESE CHINA

### MACAO

#### SAMPLES AND ADVERTISING MATTER

Macao, being a free port, assesses no duties on imports of any kind, and accordingly no tariff problem arises in regard to the sending of samples and advertising matter to this Portuguese colony.

Shipments may, accordingly, go forward by the means preferred by the shipper, though it is advisable to make use of the sample post for small packages of samples and of the printed-matter rates for sending small packages of advertising material. "Combination packages" are not accepted by United States postoffices for mailing to Macao.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on parcel-post shipments. Packages may weigh up to 22 pounds. Both registry and insurance facilities are available. Transit fees varying with the weight of the package are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to Macao, nor has provision been made for sending to this Portuguese colony the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the colonial customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

No regulations are in force in regard to marking goods or packages for shipment to Macao.

No consular documents are required, the commercial invoice and ocean bill of lading sufficing. These should go forward separately from the goods.

One copy of the customs declaration (Form 2966) must accompany each parcel-post package sent to Macao. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Macao by freight or express.

## PORTUGUESE EAST INDIES

### TIMOR

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—The tariff of Portuguese Timor provides for the duty-free admission of only very small quantities of samples of merchandise. The general admission of samples of no commercial value is not permitted. Paragraph 3 of article 8 of the law of 1922 provides that imports by parcel post and of samples of merchandise may be admitted free of duty when the total weight is not over 500 grams (1.1 pounds) and when the duty thereon amounts to not over 300 reis. This exemption does not apply to manufactured tobacco of any kind, to gunpowder, or to opium.

Catalogues and price lists are free of duty in Portuguese Timor, but other forms of printed advertising matter are subject to duty at the rate of 12 per cent ad valorem as "Articles not specified." The duty is calculated on the c. i. f. value of the merchandise in port of entry.

Printing plates, as such, are not mentioned in the tariff. They probably are classed as "Manufactures, not specified," of the metal of which made, or possibly under the general classification of "Articles not specified," just mentioned. The rates for such plates are as follows:

Tariff item	Article	Rate of duty	
		General, <sup>1</sup> milreis <sup>2</sup>	To Por- tugal, milreis <sup>2</sup>
ex40	Metals:	<i>Per gross</i>	<i>Per gross</i>
	C. (b) Copper, brass, or bronze and their alloys in manufactures, not specified.....	<i>kilo</i> 0.100	<i>kilo</i> 0.050
	D. (b) Lead in manufactures, not specified.....	.030	.015
	E. (b) Tin and zinc in manufactures, not specified.....	.150	.075
	F. Aluminum in manufactures, not specified.....	.150	.075
	G. (c) Iron and steel in manufactures, not specified.....	.100	.050
65	Merchandise, not specified.....	<i>Ad</i> <i>valorem</i> <sup>3</sup> 12%	<i>Ad</i> <i>valorem</i> <sup>3</sup> 6%

<sup>1</sup> Applies to the United States.

<sup>2</sup> Portuguese gold milreis at par=\$1.08 United States currency.

<sup>3</sup> Ad valorem duties are calculated on the c. i. f. value in customhouse at destination.

*Prepayment of duty.*—Since it is always advisable to deliver dutiable samples free of charge to prospective foreign customers, the services of a local agent in Timor or of an American freight forwarder operating there should be secured to clear the samples through the customs and deliver them to the Timor merchant, billing the American exporter for all expense incurred. There is no international postal money-order service with Timor.

*Method of shipment.*—Samples of no value should, if possible, be sent by sample post, and advertising matter by mail as "prints." If sent in bulk by parcel post, freight, or express, their customs treatment is not affected by wrapping them together or by packing them with other merchandise. Both should be separately noted on the invoice in such cases.

"Combination packages" are not accepted by United States post offices for mailing to Portuguese Timor.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to Timor. Packages may weigh up to 11 pounds but may be neither registered nor insured. Transit fees, which vary with the weight of the package, are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to Portuguese Timor, nor has provision been made for sending to this colony the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail if registered and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force regarding the marking of goods for shipment to Timor.

*Documentation.*—Consular documents are not required on shipments to this colony. The commercial invoice and ocean bill of lading suffice; these should go forward separately from the goods.

Four copies of the customs declaration (Form 2966) are required on parcel-post packages sent to Portuguese Timor. Grouping two or more such packages under one set of declarations is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Portuguese Timor by freight or express.

## PORTUGUESE INDIA

### DAMAO, DIU, AND GOA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Although no provision is made in the customs tariff of Portuguese India for the duty-free admission of samples, those of no commercial value are not held for duty. Salable samples of dutiable goods are subject to duty at the rate regularly applying on commercial shipments of the merchandise represented, most dutiable goods being subject to the general duty of 6 per cent of the value increased by 10 per cent, as “Articles not specified,” when imported into Damao and Diu, and 20 per cent ad valorem in Goa.

Books, catalogues, and printed matter in general, whether bound or not, are free of duty in each of these Portuguese areas. Under item 22 of the tariff of 1930 printing plates also are duty free.

*Prepayment of duty.*—Since it is always advisable to deliver dutiable samples free of charge to prospective foreign customers, the services of a local agent in Portuguese India or of an American freight forwarder operating in the colony should be secured to clear the samples through the customs and deliver them to the Indian merchant, billing the American firm for all expense incurred. There is no postal money-order service with Portuguese India.

*Method of shipment.*—Samples of no value should, if possible, be sent by sample post and advertising matter by mail as “prints.” If sent in bulk by parcel post, freight, or express, the customs treatment of neither is affected by wrapping together or with other merchandise. Both should be separately noted on the invoice in such cases.

“Combination packages” are not accepted by United States post offices for mailing to Portuguese India.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on parcel-post shipments to Portuguese India. Packages may weigh up to 11 pounds but may be neither registered nor insured. Transit fees, which vary with the weight of the package, are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this colony, nor has provision been made for sending the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force regarding the marking of goods for shipment to Portuguese India.

*Documentation.*—Consular documents are not required on shipments to this colony. The usual commercial invoice and ocean bill of lading (which should go forward separately from the goods) suffice.

Two copies of the customs declaration are required on each parcel-post package sent to Portuguese India. Grouping two or more such packages under one set of declarations is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Portuguese India by freight or express.

## SIAM

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are free of duty in Siam. Those considered as having value or as being salable are dutiable at the rates applicable to commercial shipments of the merchandise represented.

All printed advertising matter is free of duty in Siam. Clichés and other printing plates are subject to duty at the rate of 20 per cent of the c. i. f. value.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to Siam. Since it is always advisable to deliver samples to the foreign customer or prospect free of all charges, the service of an American freight forwarder operating in Siam or of a local agent there should be engaged to deliver dutiable samples and advertising matter to the consignee free of charge, the American exporter being responsible to the forwarder or agent for all expense incurred. It also is possible to send to the customer direct an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—Shipments of advertising matter and samples in general may go forward by the means most convenient to the shipper, since the customs treatment of imports is not affected by the method of transportation. However, it will probably be found less expensive to send samples of no commercial value by sample post (if they can be brought within the sample-post weight limit of 18 ounces) and advertising matter as "prints."

No penalty in the way of higher duties is incurred when samples and advertising matter are inclosed in the same package or with other commodities. Each should, however, be separately noted on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Siam.

### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to Siam. Packages may weigh up to 44 pounds and may be registered but not insured.

Transit fees varying with the weight of the parcel are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this Kingdom.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Siam, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations of any kind govern the marking of goods imported into Siam.

*Documentation.*—Consular visa of documents is not required on shipments going to Siam, the ordinary commercial invoice and ocean bill of lading sufficing; these should go forward separately from the goods. It is necessary, however, to state in the invoice the true net weight of each article, without exception. The weight may be given in either pounds (or fractions) or kilos.

Group shipments via parcel post are permitted entry into Siam. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to Siam; in the case of group shipments the declaration must be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Siam by freight or express.

#### STRAITS SETTLEMENTS

(Singapore, including Cocos Islands, Christmas Island, and Labuan; Penang, including Province Wellesley and Dindings; and Malacca)

#### SAMPLES AND ADVERTISING MATTER

The Straits Settlements constitute a free-zone area. Furthermore, no import duties are assessed on goods consumed within the colony, except tobacco, spirits, petroleum, and textiles. Consequently, the question of prepayment of duties in general does not arise in shipping to this British colony. Following the recent imposition of a 10 per cent ad valorem duty on textiles, the Government exempted from the payment of duty "all cloth cuttings which are

bona fide samples not for sale and declared to be cloth samples of no commercial value." Inasmuch as the dutiable status depends not upon the means of transportation, but upon the size and type of the samples, and since most samples are not of dutiable goods, even when in salable size and condition samples and advertising matter may be sent in the way most convenient to the shipper. No penalty is incurred through mixed packing.

"Combination packages" are not accepted by United States post offices for mailing to this colony.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure impede the use of the parcel post in sending packages to the Straits Settlements. Such packages may weigh up to 22 pounds and may be insured but not registered. No transit fees are collected.

There is no postal C. O. D. service, nor has provision been made for sending to this colony the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail to the Straits Settlements, provided there is affixed to each letter or package pre-paid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

No regulations for marking goods to show country of origin are in force in the Straits Settlements, nor are there any special labeling requirements except for certain foodstuffs. Information regarding these latter may be obtained upon request to the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

No consular documents and no special form of invoice are required for shipments to the Straits Settlements, uncertified commercial invoices and ocean bills of lading being sufficient. These documents should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to the Straits Settlements. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Straits Settlements by freight or express.

#### SYRIA AND GREATER LEBANON

##### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Although no special provision therefor is found in the customs tariff of Syria and Greater Lebanon, in practice samples of no commercial value are admitted free of duty. No article of gold or silver or of jewelry of any kind would be passed as a sample. All samples of commercial value are subject to the duty regularly applying to ordinary shipments of the goods represented.



*Advertising matter.*—Catalogues and other printed advertising material, including price lists, are not subject to import duty, whether they arrive in large or in small quantities, nor is it necessary to secure the usual French consular visa on invoices of such material, though they should be entered on the invoice with the notation that they are of no commercial value. If, however, the printed advertising matter is bound, the customs authorities will estimate the cost of the binding and assess the minimum rate of import duty based on the value of the binding, provided the binding originates in a country which is a member of the League of Nations, in the United States, or in Turkey. Similar products originating in other countries are assessed the maximum rate of import duty applicable to the binding. For catalogues and printed advertising material that are bound, a French consular visa should be secured on the invoice in order to avoid payment of the maximum tariff rate.

If the advertising material may be used for any other purpose, such as knives, pencils, fans, and rulers, it should be invoiced at the cost of production and a visa should be secured from the nearest French consul. The merchandise will then be assessed an import duty similar to that for articles of like kind and manufacture appearing in the regular schedule. In practically all cases this duty would be 25 per cent ad valorem for goods originating in the United States. It is stated that in the importation of advertising material the customs authorities never contest the valuations but collect the duty at the invoice price.

Electrotypes, stereotypes, matrices, clichés, and other printing plates are dutiable as "Articles not specified," at the rate of 25 per cent ad valorem when coming from the United States or Turkey or from countries which are members of the League of Nations. This value is the wholesale c. i. f. value in port of entry.

*Prepayment of duty.*—Dutiable samples should be delivered to the customer in Syria or Greater Lebanon free of duty, especially if sent unsolicited. Duty-paid delivery can be effected only by consigning the packages to an agent in Syria to clear and deliver them or by employing the services of an American freight forwarder operating there. In using either of these agencies the exporter will be expected to reimburse the agent for all expense incurred. International postal money-order service is available to Syria and Greater Lebanon.

Inasmuch as neither samples of no value nor advertising matter is dutiable, they may go forward by the method of transportation most convenient for the shipper. In sending small packages, however, it is advisable to send samples of no value by sample post and advertising as "printed matter," such parcels being delivered along with the ordinary mail without formality of a declaration and request for delivery. Samples of no value up to 2 kilos (4.4 pounds) in weight may also go as letter mail free of duty if bearing a green label (Postal Form 2976) which renders them subject to customs inspection. If sending either samples or advertising in large quantities, the parcel post may be used; or still larger quantities may go forward by freight or express, consigned to an agent for distribution within the country.

Packing samples and advertising matter (sent otherwise than by sample post or as "printed matter") in the same parcel or with

other merchandise will not affect the duty on either. They should be separately mentioned on the invoice, however.

"Combination packages" are not accepted by United States post offices for mailing to Syria and Greater Lebanon.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on the use of the parcel post to Syria and Greater Lebanon. The weight limit is 22 pounds except to certain places in Lebanon. (For a list of these towns see United States Official Postal Guide.) Packages may be neither registered nor insured. The transit charge varies with the weight of the package. (For rates see United States Official Postal Guide, on file in local post offices.)

It is reported that articles are received in Syria from the United States with addresses in both French and Arabic, the two parts of which do not agree (due to inaccurate writing of the Arabic characters), making delivery very difficult and oftentimes impossible. Mail for these areas should therefore be addressed solely in Latin characters. The names of neighboring localities should not be added.

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—No requirements are in force for marking merchandise to show country of origin, nor are any other special marking regulations encountered in Syria and Greater Lebanon.

*Documentation.*—All goods by parcel post valued at 1,000 French francs (paper) or over and those sent by freight or express valued at 2,000 French francs (paper) or over require a certificate of origin visaed by a French consul; no charge is made for this visa. There is no special form for this document, the commercial invoice bearing the following declaration signed by the shipper being acceptable:

We certify that the present invoice is true and is the only one issued for the merchandise listed herein, and that it shows the exact value of this merchandise without deductions of any kind, and that the origin is exclusively American.

Shipping documents should go forward separately from the goods.

One copy of customs declaration Form 2966 and two copies of Form 2967 are required for parcel-post packages going to Syria and Greater Lebanon. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Syria and Greater Lebanon by freight or express.

**AFRICA**  
**BELGIAN AFRICA**  
**BELGIAN CONGO**



Figure 7

**SAMPLES AND ADVERTISING MATTER**

*Import duties.*—Samples other than small packages which may be transmitted by sample post are subject to duty upon importation into the Belgian Congo. The duty on most products is 15 per cent of the c. i. f. value of the goods in port of entry.

Trade catalogues and price lists are admitted free of duty into the Belgian Congo under the tariff designation of "Books." Other advertising matter except in very small quantities sent as "prints" is regularly dutiable.

The tariff classification of advertising matter and printing plates follows.

Tariff item	Article	Rate of duty
87a	Printed books.....	<i>Ad valorem</i> <sup>1</sup>
87b	Printed matter, not otherwise specified.....	Free.
87	Printing type and clichés of all kinds.....	15% Free.

<sup>1</sup> *Ad valorem* duties are calculated on the c. i. f. value in port of entry.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to the Belgian Congo. Since it is always advisable to deliver samples and advertising matter to a customer free of all cost and annoyance, it is well to engage the services of a local agent in the Belgian Congo or of an American freight forwarder operating in that country to clear packages of advertising matter and samples sent in bulk and deliver them to the prospective customer, billing the American exporter for all expense incurred. It also is possible to mail to the customer himself an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—Samples of no commercial value should, if possible, go forward by sample post and small quantities of advertising matter by the regular mails as “prints.” Bulk shipments of either samples or advertising matter may be sent by the method most convenient to the shipper, since the customs treatment is not affected by the means of transportation.

No penalty (by way of higher customs duties) is incurred by inclosing samples and advertising matter in the same parcel or in a package with other goods. They should, however, be separately invoiced as having no commercial value and being for free distribution.

“Combination packages” are not accepted by United States post offices for mailing to this colony.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure are known to apply on shipments by parcel post to the Belgian Congo. Packages are generally sent by way of Belgium; they then may weigh up to 44 pounds. If sent by way of England and transhipped in one or another of the British colonies, higher transit fees are encountered, and the weight of the parcel is limited to 11 pounds unless sent to Katanga and Eastern Province by way of Aden when they may weigh as much as 22 pounds. If sent by way of Belgium packages may be registered but not insured, but if going by England neither insurance nor registration is possible. (For transit fees see the current issue of the United States Official Postal Guide, on file in local post offices.)

When sent via England, parcel-post packages for Beira valued at over £50 will not be accepted for dispatch. Packages should bear an indication of the province to which they are going.

Parcels should be packed in strong wooden or tin boxes or securely sewn in strong canvas or linen covers. The particulars on the customs declarations should be full and precise in all details. Parcels containing merchandise intended for sale or commercial transactions must be accompanied by invoices. One copy of the invoice should be sent inside the parcel and one should be forwarded under separate cover to the addressee. One set of invoices is sufficient for any number of parcels mailed by the same sender to the same addressee at one time.

Parcels sent via Aden are forwarded thence via Mombasa if for the Haut Uele, Bas Uele (eastern part), or the Ituri districts of the Eastern Province, and via Dar-es-Salaam if for the rest of that Province, the territories of Ruanda and Urundi, or Katanga Province.

There is no postal C. O. D. service to the Belgian Congo, nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail to the Belgian Congo, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no requirements for marking goods with an indication of the country of origin. The only special regulations in effect in regard to the labeling of food or other products appear to be the necessity for certain notations on the labels of preserved milks. Information regarding these regulations may be obtained upon request to the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, in Washington.

*Documentation.*—Consular certification of shipping documents is not necessary. The ordinary commercial invoice suffices. It should go forward separately from the goods.

Three copies of the customs declaration (Form 2966) are required on each parcel-post package sent to the Belgian Congo. Grouping two or more such packages under one set of declarations is not permitted.

When sent via Belgium, it is necessary to attach dispatch notes (Form 2972) to parcel-post packages going to any place in the Belgian Congo.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Belgian Congo by freight or express.

**BRITISH AFRICA**  
**ANGLO-EGYPTIAN SUDAN**  
**SAMPLES AND ADVERTISING MATTER**

*Import duties.*—Samples of no commercial value are admitted into Sudan free of duty, whether sent by sample post or in larger quantities by other means of transportation. Samples having commercial

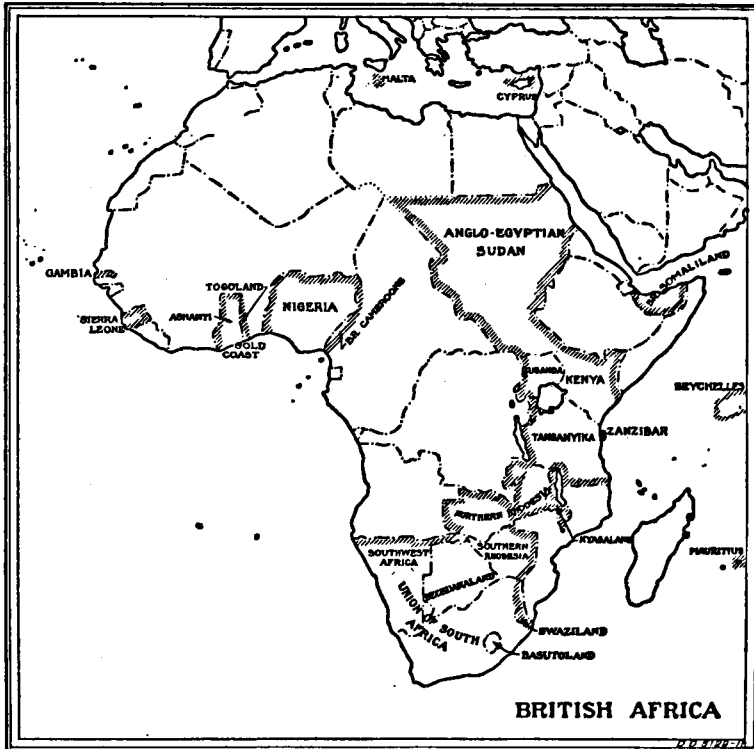


Figure 8

value also are free of duty when in packages on which the duty does not amount to more than 10 millimes. At the regular rate of duty this exemption would cover an article worth about 30 cents. If the package contains samples of greater commercial value, they will be subject to duty as if forming a commercial shipment. If the samples of value can be so mutilated as to render them unsalable, they will then be permitted to enter free of duty. The rate applying on practically all imports into Sudan is 8 per cent of the c. i. f. value port of entry, with a small quay tax (amounting to about 0.5 per cent at Alexandria and about 0.8 per cent at Port Said).

All advertising matter is free of duty in Sudan; printing plates are dutiable. They are classed as follows in the customs tariff:

Article	Rate of duty
Books and printed matter	<i>Ad valorem</i> <sup>1</sup>
Articles not otherwise specified (includes electrotypes, stereotypes, matrices, clichés, etc.)	Free. 8%

<sup>1</sup> *Ad valorem* duties are calculated on the c. l. l. value port of entry according to a fixed valuation or on the invoice value, varying with the commodity.

*Prepayment of duty.*—It is always advisable to provide for the prepayment of duty on both samples and advertising matter (whenever dutiable) unless the material has been specially requested by the consignee; even then it will add to the esteem in which the American firm is held if provision is made for their delivery free of charge to the Sudan merchant. There is no way of prepaying the duties at the American end. Packages can, however, be sent to a distributing agent in Sudan instructed to place them in the hands of the ultimate consignee without cost to the latter, or the services of an American forwarding company may be engaged to deliver dutiable matter free of all charges, billing the American firm for the expense incurred. International postal money-order service with Sudan also is available.

*Method of shipment.*—Packages of samples weighing up to 18 ounces should go forward by sample post. Advertising matter and larger packages of samples may go forward by parcel post, freight, or express at the preference of the shipper, the method of transportation not affecting their customs treatment. Smaller packages should be sent by regular mail as "prints."

No penalties in the way of higher duties accrue when samples and advertising matter are inclosed in the same parcel or in a package with other commodities. Each, however, should appear separately on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to the Anglo-Egyptian Sudan.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on shipment by parcel post to Sudan. Packages may weigh up to 11 pounds but may be neither registered nor insured. No transit fees are chargeable. Parcel-post packages sent to Anglo-Egyptian Sudan must not exceed £50 in value and should be packed in wood, tin, canvas, linen, or similar material, and not merely in paper or cardboard, and be securely sealed with wax or lead, preferably lead. Parcels not packed in wooden or metal boxes must be covered with canvas, linen, or similar material, sewn up at the flaps and folds and secured with string sealed at the knots and ends. Wooden boxes must be of stout material, well screwed or nailed together at the sides, top, and bottom. Light and bulky articles must be packed in strong wooden cases.

Parcel-post packages containing bacon, ham, honey, cheese, cakes, puddings, fish, olives, butter, and other substances likely to cause damage by exuding, must, in addition to the outer packing described above, be inclosed in hermetically sealed tins or surrounded with some absorbent material such as sawdust.

There is no postal C. O. D. service to this area.

As information has not been received concerning the admissibility into the Anglo-Egyptian Sudan of "small packets," such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations are in force in Sudan requiring imported goods to be marked to show country of origin, nor are there special laws governing the labeling of food and drug products.

All cotton piece goods are required to be folded in exact, uniform yard or meter lengths or fixed fractions thereof, such as one-third, one-fourth, or one-half. Each piece must be visibly marked on the exterior to indicate the exact number of meters or yards or the exact fractions thereof contained in the piece; for this purpose the figures indicating the length must be followed by the word "yard" or "meter" as the case may be. The law requires these markings to be *stamped into* the material.

*Documentation.*—Documents on goods shipped to this territory do not require consular visa, nor is any special form of invoice called for. The commercial invoice and ocean bill of lading are sufficient.

Invoices (one original and one copy), in English or Arabic, should show clearly: Name and address of supplier; number and marks of packages; gross weight or measure of packages; nature, quality, and net weight or measure of contents; value of goods (c. i. f.). If not showing separately these details, but showing total value, the kind of value (that is, c. i. f., etc. and in what place) should be placed opposite. They must bear a signed statement that the particulars are true to the best of the knowledge and belief of the person making it. If the c. i. f. value is not given, separate documents showing freight, insurance, etc., must be produced. The documents should go forward separately from the merchandise.

Two copies of the customs declaration (Form 2966) are required on each parcel-post package to the Anglo-Egyptian Sudan. Grouping two or more such packages under one set of declarations is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Anglo-Egyptian Sudan by freight or express.



**BRITISH EAST AFRICA**

(Kenya, Tanganyika, and Uganda)

**SAMPLES AND ADVERTISING MATTER**

*Import duties.*—Trade samples of no commercial value are permitted to be imported free of duty into British East Africa (Kenya, Tanganyika, and Uganda). Trade samples of value, to be admitted free of duty, must be so mutilated, prior to release from customs control, as to render them of no commercial value. "Samples of no commercial value" comprise small tasting samples of biscuits, etc., imported as such, samples of piece goods so mutilated as to be useless for other purposes, and such other articles as are proved to the satisfaction of the commissioner of customs to have no commercial value on importation. Samples of value are subject to the same duty as is leviable on commercial shipments of the merchandise represented. Trade samples may be reexported with refund of duty under conditions prescribed by the commissioner.

All forms of printed advertising matter—pamphlets, trade catalogues, price lists, show cards, photographs not specified, and all printed or lithographed matter used or intended to be used solely for advertising purposes—is free of duty. Electrotypes, clichés, and other printers' plates appear to be free of duty as "Appliances for printing."

*Prepayment of duty.*—Since it is always advisable to deliver dutiable samples free of cost to prospective foreign customers, the services of a local agent in British East Africa or of an American freight forwarder operating there should be secured to clear the samples through the customs and deliver them to the East African merchant without cost to him, billing the consignor in the United States for all expense incurred. It also is possible to mail to the customer himself an international postal money order covering the amount of the duties and other charges. Inasmuch as many articles are free of duty in British East Africa, it would be well, before shipment to that area is undertaken, to inquire from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, whether or not the samples in question will be dutiable.

*Method of shipment.*—Samples of no commercial value and all printed advertising matter, being free of duty by all methods of transportation, may go forward by the means most convenient to the shipper.

Inclosing samples and advertising matter in the same parcel or in a package with other goods does not affect the customs treatment of either.

"Combination packages" are not accepted by United States post offices for mailing to British East Africa.

**USE OF THE MAILS IN FOREIGN TRADE**

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to British East Africa. The weight limit on such packages is 22 pounds; they may be neither registered nor insured. In addition to the postage, there are transit

fees varying with the weight of the package. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to British East Africa, nor has provision been made for sending there the two classes of regular mails known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the colonial customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—The marking requirements of British India are enforced in British East Africa and are exceedingly strict. Fines for violations may be imposed, in some instances up to three times the value of the shipment. American exporters are especially warned to have their goods, when shipped to East Africa, marked with proper indication of origin.

Foreign merchandise bearing names, trade-marks, or descriptions in the English language, or any English words at all, are considered falsely described, as purporting to be of British origin, unless there appears a definite and adequate counterindication of the true country in which the goods originated. Therefore, on American-made goods the words "Made in U. S. A.," in letters as large and conspicuous as any other English wording, should be printed on every article, label or wrapper bearing any words in the English language. As an example of the stringency of these regulations, if so much as a watermark containing English lettering appears in sheets of paper a counterindication of origin must also be watermarked into each sheet.

The counterindication should be adjacent on the same label or part of the covering of the goods to which the name, trade-mark, or English words are applied; it should not be on a separate label nor otherwise detachable; and it should be applied as conspicuously and no less indelibly. It should be repeated for all applications of the name or trade-mark or English words, except when these are reproduced in such close proximity that one prominent counterindication will cover all. If different languages or characters are used, the counterindication should be repeated in each language employed.

*Documentation.*—The abbreviated form of standard invoice given under British Guiana (see p. 127) should be used in British East Africa. The invoice may be printed on the firm's letterhead and should be sent under separate cover to the consignee.

One copy of the customs declaration (Form 2966) is required on shipments by parcel post to British East Africa. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Kenya, Tanganyika, and Uganda by freight or express.

## BRITISH SOMALILAND

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are not subject to duty in the Somaliland Protectorate. Samples of commercial value are dutiable at the rates regularly applying on commercial shipments of these commodities. Imports into Zaila for consumption within the administrative district of Zaila are entitled to a rebate of two-thirds of the rates levied at other protectorate ports.

All printed matter is free of duty in this protectorate. Printing plates of all kinds are dutiable at the rate of 5 per cent of the wholesale c. i. f. value, less trade discounts.

*Prepayment of duty.*—The duty-paid delivery of advertising material and samples (when dutiable) is advisable for Somaliland as for all foreign countries, unless the Somaliland customer has specifically asked that they be sent him. Even then it is good policy to provide for the prepayment of these charges. While there is no way in which this can be done at the American end, packages can be consigned to a distributing agent in the protectorate instructed to place them in the hands of the ultimate consignee free of cost, or the services of an American freight-forwarding company operating in the protectorate may be engaged to deliver the parcels after paying the duty, billing the American shipper for the expense incurred; or an international postal money order could be sent to the Somaliland customer covering the estimated amount of the duty and other charges.

*Method of shipment.*—Samples of no commercial value and advertising matter may be sent forward by the means most convenient to the shipper. Small quantities, however, might well go by sample post or as "printed matter," since there is no formality of customs declaration in the delivery of such parcels.

Wrapping samples and advertising matter in the same package or with other merchandise when sent by parcel post, freight, or express does not affect the duty on either.

"Combination packages" are not accepted by United States post offices for mailing to British Somaliland.

## USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on the use of the parcel post to British Somaliland. Parcels may weigh up to 22 pounds, but may be neither registered nor insured. Transit fees are collected, varying with the weight of the package. (For rates see United States Official Postal Guide on file in local post offices.)

Parcel-post packages weighing over 11 pounds must not contain bullion, coin, or jewelry. Parcels are accepted for any place in British Somaliland, but delivery is confined to Berbera, Burao, Hargeisa, Sheikh, and Zaila.

There is no postal C. O. D. service to this protectorate.

"Small-packet" mail is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are not permitted to be sent in letter mail to British Somaliland.

#### MARKING AND DOCUMENTATION

*Marking.*—False indication of origin is prohibited. Foreign goods bearing marks which reasonably suggest British origin by any wording, omission, or other device may not be imported into this protectorate unless bearing a counterindication of true origin.

*Documentation.*—No consular documents are required on shipments to British Somaliland and no special form of invoice is necessary, the ordinary commercial invoice and ocean bill of lading sufficing. Documents should be sent separately from the goods.

Group shipments via parcel post are permitted entry into British Somaliland. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to British Somaliland. In the case of group shipments the declaration must be fastened to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to British Somaliland by freight or express.

### BRITISH WEST AFRICA

#### GAMBIA

##### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Duty-free admission into Gambia is accorded patterns and samples of merchandise of no commercial value passed as such by the receiver general. Samples having commercial value—that is, complete articles having salable value—must be mutilated to bring them within this duty-free provision. Unmutilated articles of value would be assessed the duty regularly applying on commercial shipments of these commodities. Dutiable goods are generally subject to the rate of  $7\frac{1}{2}$  or 10 per cent of their price in the country of production less any trade or cash discount and any charges incidental to delivery in the colony.

All advertising matter is admitted into Gambia free of duty, as also are electrotypes, stereotypes, matrices, clichés, etc. ("Parts and accessories of industrial machinery").

*Prepayment of duty.*—Since it is always advisable to deliver dutiable samples free of charge to prospective foreign customers, the services of a local agent in Gambia or of an American freight forwarder operating in the colony should be secured to clear the samples

through the customs and deliver them to the Gambian merchant, billing the American exporter for all expense incurred; or there should be mailed to the merchant himself an international postal money order covering the estimated amount of the duties and other charges. Inasmuch as many articles are free of duty in Gambia, it would be well, before shipment is undertaken, to inquire from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, whether or not the samples will be dutiable.

*Method of shipment.*—Samples and advertising matter may be forwarded to Gambia by the method most convenient to the shipper, the customs treatment of goods not being affected by the means of transportation. It is advisable to make use of the sample post in forwarding samples and to send advertising by the regular mails as “prints” when shipping small quantities, since there is no formality involved in the delivery of such parcels.

Forwarding bulk shipments of samples and advertising matter in the same parcel or in a package with other merchandise does not affect the customs treatment of either.

“Combination packages” are not accepted by United States post offices for mailing to Gambia.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure impede the use of the parcel post to Gambia. Packages may weigh up to 22 pounds, but they may be neither registered nor insured. There being no direct parcel-post service with this colony, transit fees are collected at time of mailing, varying with the weight of the parcel. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this area.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Gambia, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Foreign goods bearing any name or trade-mark being or purporting to be the name or trade-mark of any manufacturer, dealer, or trader in the colony or the United Kingdom or any British possession must bear an indication of the country of origin.

Regulations are in effect which prescribe that packages of certain goods shall be specially marked, under penalty of forfeiture. These requirements are as follows: Cabin bread in barrels, flour, rice, and soap other than toilet soap, admitted as such, are to be marked with the weight upon the barrel, package, or outer case. Candles and

sugar are to have marked on the outer package the number and weight of the inner packages; and yarns of all kinds, except silk and wool yarn, should have marked upon the bundle the counts and number of hanks. For the purposes of these regulations, a hank is taken to be 840 yards, and no distinction is made between cotton, silk, and worsted.

*Documentation.*—All invoices of goods should be made out in British currency, and where the goods have not been purchased in British currency the rate at which the conversion has been made should be clearly stated. Shipping documents, which should go forward separately from the goods, do not require consular visa. The abbreviated form of standard invoice, found under British Guiana in this bulletin, is required. (See p. 127.) Note the special notation which applies only on shipments to Gambia.)

Parcel-post packages for Gambia require only one customs declaration (Form 2966). Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Gambia by freight or express.

## GOLD COAST

(Including Ashanti and British Togoland)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Duty-free admission into the Gold Coast Colony is accorded trade patterns and samples of merchandise passed as such by the comptroller of customs. Samples of commercial value—that is, complete articles having salable value—must be mutilated in order to be imported free of duty. Unmutilated articles would be subject to the duty regularly assessed on commercial shipments of the goods represented. Dutiable goods in general are assessed 10 per cent of their purchase price less any recognized trade or cash discount and any charges incidental to their delivery in the colony.

Advertising matter and printing plates of all kinds are free of duty.

*Prepayment of duty.*—Since it is always advisable to deliver dutiable samples free of cost to prospective foreign customers, the services of a local agent in the Gold Coast or of an American freight forwarder operating in the colony should be secured to clear the samples through the customs and deliver them to the Gold Coast merchant, billing the American exporter for all expense incurred; or there should be mailed to the merchant himself an international postal money order covering the estimated amount of the duties and other charges. Inasmuch as many articles are free of duty in the Gold Coast, it would be well, before shipment is undertaken, to inquire from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, whether or not the samples will be dutiable.

*Method of shipment.*—Samples and advertising matter may be sent by the means most convenient to the consignor, since the customs treatment of goods is in no way affected by the method of shipment.

Small packages of samples, however, might well go by sample post (up to 18 ounces) and advertising at printed-matter rates (up to 4 pounds 6 ounces), since postal charges on such parcels are the cheapest of all transportation rates.

No customs penalty is incurred by sending samples and advertising matter in the same parcel or in a package with other goods.

"Combination packages" are not accepted by United States post offices for mailing to the Gold Coast Colony.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to the Gold Coast. Packages may weigh up to 11 pounds (up to 22 pounds to certain specified offices, for which see United States Official Postal Guide). They may be neither registered nor insured. Such packages are transhipped and are therefore subject to transit fees varying with their weight. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to the Gold Coast, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise." To British Togoland, however, "small packets" (see p. 7) will, in the absence of definite information regarding their admissibility into that area, be accepted by United States post office for transmission at the sender's risk, provided there is affixed to each one a green label, Form C 1 (Postal Form 2976), showing that the package is to be submitted to the Togoland customs authorities for examination. A customs declaration (Form 2966) or an invoice may be inclosed.

Dutiable articles are not permitted to be sent in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—If goods are marked or described in the English language or in a language other than that of the country of origin, they must bear a counterindication of true origin, such as "Made in U. S. A." Goods with no marking at all do not require any indication of origin. There are no special regulations as to labeling food and drug products.

*Documentation.*—All shipments by parcel post, freight, or express should be invoiced according to the abbreviated form of standard invoice, which is to be found in this bulletin under British Guiana. (See p. 127.) The invoice should indicate the value of the goods in the currency of the country in which purchased and in English currency, the latter being computed at the current commercial rate of exchange, which should be clearly stated on the invoice. The invoice should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to the Gold Coast. Grouping two or more such parcels under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Gold Coast by freight or express.

## NIGERIA

(Including British Cameroons)

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples and patterns passed as such by the controller of customs are free of duty in Nigeria. Samples of commercial value are subject to the duty regularly assessed upon commercial shipments of like goods.

All printed advertising matter and, apparently, electrotypes, stereotypes, matrices, clichés, etc., are free of duty in this territory.

*Prepayment of duty.*—Since it is always advisable to deliver dutiable samples free of cost to prospective foreign customers, the services of a local agent in Nigeria or of an American freight forwarder operating in the colony should be secured to clear the samples through the customs and deliver them to the Nigerian merchant, billing the American exporter for all expense incurred; or there should be mailed to the merchant himself an international postal money order covering the estimated amount of the duties and other charges. Inasmuch as many articles are free of duty in Nigeria, it would be well, before shipment is undertaken, to inquire from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, whether or not the samples will be dutiable.

*Method of shipment.*—Samples and advertising matter may go forward by the means of transportation most convenient to the consignor, the customs treatment of imports not being affected by the method of forwarding. The shipper will be able to decide whether or not it is cheaper to use sample post and printed-matter rates by comparing these with parcel post, freight, and express rates on bulk packages to be broken up in the port of entry by a distributing agent.

No customs penalty attaches to sending samples and advertising matter in the same parcel nor to inclosing one or both in a package with other goods.

“Combination packages” are not accepted by United States post offices for mailing to Nigeria.

## USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on parcel-post shipments to Nigeria. Packages may weigh up to 11 pounds (up to 22 pounds to certain specified offices, for which see United States Official Postal Guide). They may be neither registered nor insured. Parcels to Nigeria are subject to transit fees varying with their weight. (For rates see United States Official Postal Guide, on file in local offices.)

There is no postal C. O. D. service to this area.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Packages intended for places beyond the service of the Nigerian Railway should have waterproof covers.



Dutiable articles are permissible in letter mail to Nigeria, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Order No. 40 of 1921 prescribes that goods not of British origin shall be prohibited entry into Nigeria when not bearing a counterindication of true origin if the marking contains any words in the English language, any name or trade-mark of a manufacturer, dealer, or trader in the United Kingdom, or any other inscription which manifestly suggests that the goods are of British origin.

Another marking regulation of interest to American trade is an ordinance of June 18, 1917, which prescribes:

Fabrics must be arranged in folds of not less than 36 inches in length, and no piece shall be made up so as to show more folds than the full number of yards it contains. Each piece must have the number of yards and inches marked upon the fabric itself, but an allowance is made for shrinkage, etc., ranging from 4 inches in a piece marked 10 yards or less up to 18 inches for a piece marked above 47 yards.

The following classes of fabrics are exempted from the requirements of this ordinance; Indian bafts, cashmeres, serges, alpaca, silesia, linen drills, khaki drills, tabourettes, gold and silver cloths, tinsel woven cloths, damasks, flannels, silks, silk velvets, tweeds, broadcloth, and worsted cloth; also handkerchief cloth, provided there is a dividing mark between every two handkerchiefs and a label is attached showing the size of each handkerchief and the number of handkerchiefs in each piece.

*Documentation.*—Documents covering goods going to Nigeria do not require consular visa. They should be invoiced according to the abbreviated form of standard invoice found under British Guiana. (See p. 127.) Shipping documents should go forward separately from the goods.

Group shipments via parcel post are permitted entry into Nigeria. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to Nigeria; in the case of group shipments, the declaration must be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Nigeria and the British Cameroons by freight or express.

## SIERRA LEONE

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value and all advertising matter, as well as printing accessories, are admitted free of duty into Sierra Leone. Samples of commercial value are dutiable at the rates ordinarily applying on commercial shipments of the goods represented.

*Prepayment of duties.*—Since it is always advisable to deliver dutiable samples free of cost to prospective foreign customers, the services of a local agent in Sierra Leone or of an American freight forwarder operating in the colony should be secured to clear the samples through the customs and deliver them to the Sierra Leone merchant, billing the American exporter for all expense incurred; or there should be mailed to the merchant himself an international postal money order covering the estimated amount of the duties and other charges. Inasmuch as many articles are free of duty in Sierra Leone, it would be well, before shipment is undertaken, to inquire from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, whether or not the samples will be dutiable.

*Method of shipment.*—Packages may go forward by the method most convenient to the consignor since the customs treatment of imports into this colony is not affected by the means of transportation; nor is there any change in customs formalities when samples and advertising matter are included in the same package or with other commodities.

“Combination packages” are not accepted by United States post offices for mailing to Sierra Leone.

## USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to Sierra Leone. Packages may weigh 22 pounds, but may be neither registered nor insured. It being necessary to transship such parcels, a transit fee is collected, varying with the weight of the package. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this colony.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Sierra Leone, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—Regulations similar to those in effect in Nigeria (see p. 285) are in force in Sierra Leone, both as to marking goods to show

country of origin and as to marking and folding piece goods in yard lengths.

Advice has been sent from Government officials there that, although not required by law, all packages in one shipment should be numbered consecutively as an aid in clearing goods through the customs.

*Documentation.*—Documents accompanying shipments to Sierra Leone do not require consular visa, but should be signed and witnessed. The abbreviated form of the British standard invoice (see under British Guiana, p. 127) should be used. Shipping documents should go forward to the consignee under separate cover.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to Sierra Leone. Grouping two or more such packages under one declaration is permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Sierra Leone by freight or express.

#### MAURITIUS, SEYCHELLES, AND ST. HELENA

For convenience of treatment, the islands of Mauritius, Seychelles, and St. Helena have been grouped with those of British Oceania; see page 354 and following.

#### NYASALAND

##### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples passed by the comptroller of customs as of no commercial value are free of duty and wharf and river dues in Nyasaland. Other samples would be subject to the duties and charges regularly applying on commercial shipments of these goods. Duty on most merchandise is at the rate of 15 per cent of the f. o. b. port of shipment value, plus the commission; and the river and wharf tax amounts to 2 per cent ad valorem, with a minimum charge of 3 pence.

Printed advertising matter (including catalogues and price lists) is free of import duty and wharf and river dues. Printing plates of all kinds probably are dutiable as "Articles not specified" at the rate of 15 per cent ad valorem, unless admitted free of duty as "Parts of industrial machinery."

*Prepayment of duty.*—The problem of prepayment of duty is not encountered in sending samples and printed advertising matter to Nyasaland except on dutiable samples. Dutiable packages, however, should be placed in the hands of the consignee free of cost, to accomplish which the services of a local agent in Nyasaland or of an American freight forwarder operating in the colony should be secured to clear the samples through the customs and deliver them to the Nyasaland merchant, billing the American exporter for all expense incurred, or it is possible for the American exporter himself to mail to the Nyasaland merchant an international postal money order for the estimated amount of the duty and other charges.

Inasmuch as many articles are free of duty in Nyasaland, it would be well, before shipment is undertaken, to inquire from the Division

of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington, whether or not the samples will be dutiable.

*Method of shipment.*—Samples and advertising matter may go forward by the means most convenient to the shipper. However, it is best to use the sample post for samples of no commercial value when the package comes within the 18-ounce weight limit and the printed-matter rates for printed advertising, since this practice relieves the importer of customs formalities. No customs penalty attaches to mixed packing.

“Combination packages” are not accepted by United States post offices for mailing to this area.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap on the use of the parcel post to Nyasaland. Packages may weigh up to 22 pounds, but may be neither registered nor insured. They will be subject to transit fees varying with the weight. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this Protectorate.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail, to Nyasaland, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—Inasmuch as samples of goods so marked that the trade description includes a name resembling a place in the British Empire must have a counterindication of true country of origin following the name of the city, it is a good plan to mark all merchandise for Nyasaland “Made in U. S. A.” The same care should be exercised in marking samples and advertising matter as is observed in marking commercial shipments.

*Documentation.*—No consular documents are required on samples and advertising matter nor for general shipments of merchandise to Nyasaland. The abbreviated form of standard invoice as given under British Guiana (see p. 127) should be used for this area. The invoice should be printed on the firm’s letterhead, and should go forward separately from the goods.

Group shipments via parcel post are permitted entry into Nyasaland. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to Nyasaland; in the case of group shipments the declaration must be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Nyasaland by freight or express.

## RHODESIA

## NORTHERN

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples strictly of no commercial value are admitted into Northern Rhodesia free of duty. Cut pieces of cloth and similar samples are considered as having no commercial value, but single shoes, hose, gloves, or complete articles of any kind, if unmutilated, are assessed the full amount of duty regularly applying on commercial shipments of these commodities. Ordinary samples of value also bear the rates applying to commercial shipments of the goods represented.

Catalogues and price lists of foreign firms addressed to importers, merchants, or manufacturers or to public libraries and similar institutions are free of duty in Northern Rhodesia. Other advertising matter and printing plates are dutiable at the following rates:

Tariff item	Article	Rate of duty <sup>1</sup>			
		First column	Second column	Third column	Fourth column
	<b>ADVERTISING MATTER</b>				
ex296	Printed, ruled, lithographed, and embossed matter (not being metal):				
	(a) Calendars, calendar pads, calendar mounts, and almanacs.....	<i>Ad valorem</i> <sup>2</sup> 25%	<i>Ad valorem</i> <sup>2</sup> Free.	<i>Ad valorem</i> <sup>2</sup> Free.	<i>Ad valorem</i> <sup>2</sup> Free.
	(f) (i) Catalogues and price lists of South African firms and firms holding stocks in South Africa printed and posted abroad to individuals in South Africa.....	<sup>2</sup> 25%	Free.	Free.	Free.
	(ii) Catalogues and price lists of firms or persons having no established place of business in Northern Rhodesia and no permanent agent holding stocks in South Africa.....	Free.	Free.	Free.	Free.
	(g) All other advertising matter, including advertising invoice forms and similar stationery usually issued gratis or at nominal prices.....	<sup>2</sup> 25%	9%	9%	9%
	<b>ELECTROTYPES, ETC.</b>				
ex118	Machinery and appliances:				
	(d) For industrial purposes.....	5%	Free.	Free.	Free.

<sup>1</sup> For the sake of clarity the rates above have been designated first, second, third, and fourth column rates. Rates in the first column apply to imports into the Zambezi Basin from the United Kingdom and reciprocating British areas; in the second column, to imports from other British areas; in the third column, to imports from all foreign countries. The fourth-column rates apply to all imports into the Congo Basin.

<sup>2</sup> *Ad valorem* duties are calculated on the domestic market value of similar goods in the usual wholesale quantities to all purchasers in the principal markets of the countries from which and at the time when such goods were exported, *f. o. b.* port of exportation, including cost of packing and packages, but not including agents' commission when it does not exceed 5 per cent, provided the true domestic value be never less than the actual cost to the South African importer at place of purchase.

<sup>3</sup> Or 3d. per pound, net weight, whichever is higher.

*Prepayment of duty.*—Duty can not be prepaid on shipments of samples and advertising matter sent to Northern Rhodesia. If the American firm has no local agent in the territory and if the services of a freight forwarder operating there can not readily be engaged, an arrangement may be advisable whereby the addressee would be reimbursed for any outlay incurred in importing the packages. This may be done by mailing to the Northern Rhodesian merchant himself an international postal money order covering the estimated amount of the duty and other incidental outlays.

*Method of shipment.*—Samples of no commercial value up to a weight limit of 18 ounces may be forwarded by sample post. Samples of commercial value or in packages weighing over 18 ounces may be forwarded by parcel post, express or freight.

Catalogues and similar advertising matter should be forwarded by mail at the international printed-papers rate. The catalogues should be made up in parcels weighing not over 2 pounds, so wrapped as to allow easy inspection, and be clearly marked "Book post."

If advertising matter is given a value, it should represent as nearly as possible the actual trade worth. If sent in large packages, the receiver in Rhodesia must make a formal customs declaration and a formal entry, the same as for ordinary commercial transactions.

The inclosure of samples and advertising matter, in bulk, in the same package or with other goods does not affect the customs treatment of either. Both items should appear on the invoice, however.

"Combination packages" are not accepted by United States post offices for mailing to Northern Rhodesia.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Northern Rhodesia. Parcels may weigh up to 11 pounds, but they may be neither registered nor insured. There are transit fees varying with the weight of the package and with the route by which sent. (For rates see United States Official Postal Guide, on file in local post offices.) If sent straight to the Union of South Africa, the transit fees are smaller and the time required for delivery is less than when sent via England and Beira or via England and Cape Town. The routing of the packages must be noted on the wrapper. An additional fee of 6 pence is levied as a delivery charge on every package entering Northern Rhodesia, and a customs-clearance fee of 1 shilling on each dutiable parcel. Packages should have an outer wrapping of water-proof paper or canvas. Cardboard boxes should not be used as packing. The contents of parcel-post packages must not be valued over £50.

There is no postal C. O. D. service to this territory.

As information has not yet been received concerning the admissibility into Northern Rhodesia of "small packets," such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are not permitted to be sent by letter mail to Northern Rhodesia.

#### MARKING AND DOCUMENTATION

*Marking.*—The laws of Northern Rhodesia substantially reproduce the provisions of the British marking legislation, which prohibit the sale or importation of goods bearing a false indication of origin. Foreign goods bearing marks reasonably suggesting British origin by any wording, omission, or other device may not be imported into this territory unless a counterindication of true origin be shown.

*Documentation.*—Shipments of dutiable samples and advertising matter to Northern Rhodesia, whether separate or inclosed with other commodities, should be invoiced on the prescribed form, with the true market value and all costs of packing, insurance, and freight up to port of entry. The standard invoice (see under Newfoundland, p. 33) has been adopted in Northern Rhodesia and must in all cases be used when shipping to that territory. If the form is followed exactly, the invoice may be printed by local stationers on the firm's letterhead. This invoice should go forward under separate cover.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to Northern Rhodesia. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Northern Rhodesia by freight or express.

#### SOUTHERN

##### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples strictly of no commercial value, such as cut pieces of cloth, are admitted into Southern Rhodesia free of duty; but single shoes, hose, gloves, or complete articles of any kind, if unutilated, are assessed the full duty regularly applying on commercial shipments of these articles. Ordinary samples of value also bear the rates applying to commercial shipments of the goods represented.

Catalogues and price lists of firms or persons having no established place of business in Southern Rhodesia and no permanent agent holding stocks in South Africa are free of duty. All other advertising matter and printing plates are subject to duty at the rates shown below.

Tariff item	Article	Rate of duty		
		A <sup>1</sup>	B <sup>1</sup>	C <sup>1</sup>
	<b>ADVERTISING MATTER</b>			
ex206	Printed, ruled, lithographed, and embossed matter (not being metal):	<i>Ad valorem</i> <sup>2</sup>	<i>Ad valorem</i> <sup>2</sup>	<i>Ad valorem</i> <sup>2</sup>
	(a) Calendars, calendar pads, calendar mounts, and almanacs.	25%	Free.	Free.
	(f) (i) Catalogues and price lists of South African firms and firms holding stocks in South Africa printed and posted abroad to individuals in South Africa.	25%	Free.	Free.
	(m) Catalogues and price lists of firms or persons having no established place of business in Southern Rhodesia and no permanent agent holding stocks in South Africa.	Free.	Free.	Free.
	(g) All other advertising matter, including advertising invoice forms and similar stationery usually issued gratis or at nominal prices.	25%	9%	9%
	<b>ELECTROTYPES, ETC.</b>			
ex118	Machinery and appliances:			
	(d) For industrial purposes.	8%	Free.	Free.

<sup>1</sup> Column "A" applies to non-British areas; "B," to the United Kingdom, Canada, Australia, New Zealand, Irish Free State, Fiji Islands, British Guiana, Cyprus; "C," to other British areas.

<sup>2</sup> *Ad valorem* duties are based upon the domestic market value of similar goods in the usual wholesale quantities to all purchasers in the principal markets of the countries from which and at the time when such goods were exported, f. o. b. port of exportation, including cost of packing and packages, but not including agents' commission when it does not exceed 5 per cent, provided the true domestic value be never less than the actual cost to the South African importer at place of purchase.

<sup>3</sup> Or 3d. per pound, net weight, whichever is higher.

**Prepayment of duty.**—Duties on advertising sent as "printed matter" may be prepaid by means of South African customs stamps, obtainable from the Official Representative of the Department of Customs of the Union of South Africa, 44 Whitehall Street, New York City, in denominations of ½, 1, 2, and 6 pence. These stamps can not be used for paying duties on advertising material sent by parcel post nor on samples sent by any means of transportation. The duty-free delivery of samples can be accomplished, however, by shipping them in bulk to an agent or customs broker in Southern Rhodesia for delivery to consignees after paying the duties, or by employing in the United States an international freight forwarder, who will undertake their duty-paid delivery, and bill the shipper for all expense incurred. It also is possible to forward to the consignee himself an international postal money order covering the amount of the duty and other charges.

**Method of shipment.**—Samples of no commercial value up to a weight limit of 18 ounces may be forwarded by sample post. Samples of commercial value or in packages weighing over 18 ounces may be forwarded by parcel post, express, or freight.

Catalogues and similar advertising matter should be forwarded by mail at the international printed-papers rate. The catalogues should be made up in parcels weighing not over 2 pounds, so wrapped as to allow easy inspection, and be clearly marked "Book post."

If advertising matter is given a value, it should represent as nearly as possible the actual trade worth. If sent in large packages, the receiver in Rhodesia must make a formal customs declaration and a formal entry, the same as for ordinary commercial transactions.

The inclosure of samples and advertising matter, in bulk, in the same parcel or in a package with other goods does not affect the customs treatment of either. Both items should appear on the invoice.



“Combination packages” are not accepted by United States post offices for mailing to Southern Rhodesia.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Southern Rhodesia. Parcels may weigh up to 11 pounds, but they may be neither registered nor insured. There are transit fees varying with the weight of the package and with the route by which sent. (For rates, see United States Official Postal Guide, on file in local post offices.) If sent straight to the Union of South Africa, the transit fees are smaller and the time required for delivery is less than when sent via England and Beira or via England and Cape Town. An additional fee of 6 pence is levied as a delivery charge on every package entering Southern Rhodesia, and a customs-clearance fee of 1 shilling on each dutiable parcel. Packages should have an outer wrapping of water-proof paper or canvas. Cardboard boxes should not be used in packing. The contents of packages must not be valued over £50.

There is no postal C. O. D. service to Southern Rhodesia, nor has provision been made for sending the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Rhodesian customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—The laws of Southern Rhodesia substantially reproduce the provisions of the British marking legislation, which prohibit the sale or importation of goods bearing a false indication of origin. Foreign goods bearing marks reasonably suggesting British origin by any wording, omission, or other device may not be imported unless a counterindication of true origin be shown.

*Documentation.*—Shipments of dutiable samples and advertising matter to Southern Rhodesia, whether separate or inclosed with other commodities, should be invoiced on the prescribed invoice forms, with the true market value and all costs of packing, insurance, and freight up to port of entry. The standard form recommended by the British Imperial Customs Conference (see under Newfoundland, p. 33) has been adopted in Southern Rhodesia and must in all cases be used in shipping to that country. It may be printed by local stationers if followed exactly, and should be printed on the firm's letterhead. This invoice should go forward under separate cover.

One copy of the customs declaration (Form 2966) is required on parcel-post packages sent to Southern Rhodesia. Grouping two or more such parcels under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Southern Rhodesia by freight or express.

## UNION OF SOUTH AFRICA

(Including South-West Africa)

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Although samples of all kinds (except certain foods) are dutiable in the Union of South Africa at a general ad valorem rate, even when sent gratis for free distribution in sizes too small for sale, it is understood that in practice very small quantities forwarded to dealers for the purpose of demonstrating quality and type of goods are not held for duty. This applies to nonsalable samples only and in the main to such samples when sent by sample post. Usable or salable articles, even when sent singly, should be so mutilated as to render them unfit for sale. Other samples are dutiable at the rate applicable to commercial shipments of these articles.

Advertising catalogues, price lists, and trade publications of firms or persons having no established place of business in the Union and no permanent agent holding stocks in South Africa are admitted free of duty. The term "trade publications" is generally considered to include trade magazines and publications in pamphlet, leaflet, or book form, furnishing material of an instructive, informative, and scientific or technical nature regarding the use or purpose of an article for sale. All other advertising matter is subject to duty.

The duties assessed in South Africa upon advertising matter, electrotypes, stereotypes, matrices, clichés, and similar printers' plates are as follows:

Tariff item	Article	Rate of duty <sup>1</sup>	
		Maximum	Minimum
	<b>ADVERTISING MATTER</b>		
ex206	(a) Calendars, calendar pads and mounts, and almanacs.....	<i>Ad valorem</i> <sup>2</sup> 35%	<i>Ad valorem</i> <sup>3</sup> 25%
	(g) (i) Catalogues and price lists of Union firms and of firms holding stocks in South Africa, printed and posted abroad to individuals in South Africa.....	40%	31%
	(ii) Catalogues, price lists, and trade publications of firms having no established place of business in the Union and no permanent agent holding stocks in South Africa.....	Free.	Free.
	(h) (i) All advertising samples (not being any article liable to a rated duty and not being an article of food liable to a duty other than a rated duty) issued gratis or intended for distribution gratis, as advertising matter.....	40%	30%
	(ii) Advertising samples of an article of food liable to duty other than a rated duty, issued gratis or intended for distribution gratis, as advertising matter.....	Free.	Free.
	(iii) All other advertising matter, including advertising invoice forms and similar stationery usually issued gratis or at nominal prices.....	40%	30%
	<b>ELECTROTYPES, ETC.</b>		
118	(g) Industrial machinery, not specified, and appliances therefor, including printing plates and similar printers' requisites.....	3%	Free.

<sup>1</sup> With the exception of item 118 (g) the maximum rates on these items apply to imports of all origins. For item 118 (g) the minimum rate applies to imports from the United Kingdom. The rates given do not include the surtax of 7½ per cent ad valorem.

<sup>2</sup> Ad valorem duties are assessed upon the domestic market value of similar goods in the usual wholesale quantities to all purchasers in the principal markets of the countries from which and at the time when such goods were exported, f. o. b. port of exportation, including cost of packing and packages, but not including agents' commission when it does not exceed 5 per cent, provided the true domestic value be never less than the actual cost to the South African importer at place of purchase.

<sup>3</sup> Or 6d. (minimum, 4d.) per pound, whichever returns the higher duty.

The primage tax of 5 per cent of the duty applies only on No. 118 (g) of the above items.

*Prepayment of duties.*—Duties on advertising sent as “printed matter” may be prepaid by means of customs stamps, obtainable (in denominations of ½, 1, 2, and 6 pence) from the Official Representative of the Department of Customs of the Union of South Africa, 44 Whitehall Street, New York City. These stamps can not be used to pay duties on advertising material sent by parcel post nor on samples by any means of transportation. The duty-paid delivery of samples may be accomplished, however, by shipping them in bulk to an agent or customs broker in South Africa for delivery to consignees after paying the duties, or by employing in the United States an international freight forwarder, who will undertake their duty-paid delivery and bill the shipper for all expense incurred. It also is possible to forward to the consignee direct an international post-office money order covering the estimated amount of the duty and other charges.

By exercising a proper degree of care in the handling of these matters American exporters may save South African houses considerable annoyance, as well as avoid the waste entailed in the possible refusal of printed matter, itself often expensive quite apart from the postage and other charges.

*Method of shipment.*—Samples of no commercial value up to a weight limit of 18 ounces may be forwarded by sample post. Samples of commercial value and packages weighing more than 18 ounces may be forwarded by parcel post, express, or freight.

Catalogues and similar advertising matter should be sent by mail at the international printed-papers rate, since the package thus avoids the parcel-post fee of 12 cents, dock dues of 2 cents for each \$2.50 of value, and the complementary postage of 6 cents a pound. The catalogues should be made up into parcels weighing not over 2 pounds, wrapped in heavy kraft paper (with both ends open, to allow easy inspection), tied securely with stout twine, and clearly marked as follows:

<p>BOOK POST</p> <p>Mr. John Doe, Box 1932, Durban, Natal, South Africa.</p>
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If sent in large packages, the receiver in South Africa must make a formal customs declaration and a formal entry, as in the case of commercial shipments of ordinary merchandise.

If advertising matter is given a value, this value should represent as nearly as possible the actual trade worth. The placing of a high value on such packages (to insure greater care in handling) makes it almost certain that duty will be assessed thereon at the rate of 40 per cent of the declared value. Recently an American firm forwarded a package of six small dutiable catalogues to a South African firm on which a valuation of \$2 was declared, resulting in a duty of 40

per cent on that value. If this package had been declared as "advertising matter of no commercial value," the duty would have been 12 cents a pound.

The inclosure of samples and advertising matter, in bulk, in the same package or in a package with other goods does not affect the customs treatment of either. Both items should be noted on the invoice, however.

"Combination packages" are not accepted by United States post offices for mailing to this area.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on general shipments by parcel post. Nevertheless, the parcel post is not the best medium for sending advertising matter to South Africa, as explained above. Parcel-post packages may weigh up to 11 pounds but may be neither registered nor insured. No transit fees are collected on packages going to the Union of South Africa, but to the Bechuanaland and South-West Africa Protectorates fees varying with the weight of the parcel are charged. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to the Union, nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail to South Africa, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—The Union of South Africa substantially reproduces in its marking regulations the provisions of the British marking legislation, which prohibit the sale or importation of goods bearing a false indication of origin. Foreign goods bearing marks reasonably suggesting British origin by any wording, omission, or other device may not be imported into the Union unless a counterindication of true origin be also shown.

*Documentation.*—Shipments of dutiable samples and advertising matter to South Africa, whether separate or inclosed with other commodities, should be invoiced on a special form of invoice, with the true market value and all costs of packing, insurance, and freight up to port of entry. The prescribed form is a modification of the standard invoice recommended by the British Imperial Customs Conference as shown in this bulletin under Newfoundland. (See p. 33.) For use in South Africa the phrase "in equal quantities" in the third paragraph of the certificate should be replaced with the phrase "in the usual wholesale quantities"; and in the columns headed "Current domestic value" and "Selling price to purchaser" the gross value or price of the articles is to be inserted and the rate

of discount or allowance (if any) granted or permitted on such or similar goods must be shown at the end or in the body of the invoice. These forms may be printed by local stationers if followed exactly, and should be printed on the firm's letterhead. This invoice, which requires no consular visa, should go forward under separate cover to the consignee.

One copy of the customs declaration (Form 2966) is required on parcel-post packages sent to South Africa. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Union of South Africa and the South-West Africa Protectorate by freight or express.

## ZANZIBAR

### SAMPLES AND ADVERTISING MATTER

Samples of no commercial value and printed advertising matter of all kinds are free of duty upon importation into Zanzibar; hence the questions of payment of duty and method of shipment as related to duty do not arise.

Samples of value are dutiable at the rate applying to ordinary commercial shipments of like merchandise. Goods in general, including printers' plates of all kinds, are subject to duty at the rate of 15 per cent of the c. i. f. value in port of entry.

Charges on dutiable samples may be reimbursed to the consignee by mailing to him an international postal money order covering the duty and other items.

The customs treatment of neither samples nor advertising matter is affected by inclosing them in the same package or with other commodities, provided they are separately noted on the invoice and listed as of no commercial value.

"Combination packages" are not accepted by United States post offices for mailing to this area.

### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Zanzibar. Packages may weigh up to 22 pounds but may be neither registered nor insured. Transit fees, varying with the weight of the parcel, are collected. (For rates see United States Official Postal Guide, on file in local post offices.) Parcels must not exceed £50 in value. Parcels over 11 pounds in weight may not contain bullion, coin, or jewelry.

While packages are accepted for any place in the Zanzibar Protectorate, delivery is confined to the town of Zanzibar and to Chaki-Chaki and Weti in the island of Pemba. Addressees of parcels in other places must make their own arrangements for obtaining possession of the packages.

There is no postal C. O. D. service to Zanzibar, nor has provision been made for sending there the two classes of regular mails known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

There are no regulations in Zanzibar as to marking goods to show country of origin. It is probable, however, that if goods were so marked as to suggest British origin, such marking would be penalized.

No consular documents and no special form of invoice are required for shipments to Zanzibar; the ordinary commercial invoice and ocean bill of lading are sufficient. These should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on parcel-post shipments to Zanzibar. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Zanzibar by freight or express.

### EGYPT

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Egypt free of duty, whether sent in by sample post or in larger quantities by parcel post or by other means of transportation. Samples having commercial value, in packages on which the duty is not over 10 millimes (about 2½ cents), are admitted free of duty. At the regular rate of duty this exemption would cover an article valued at not over 30 cents, sent separately. If the package contains samples of greater commercial value, they will be subject to duty as if forming a commercial shipment. If the samples of value can be so mutilated as to render them unsalable, they will then be permitted to be imported free of duty.

All printed advertising matter is subject to duty in Egypt. However, single catalogues sent by mail are admitted free of duty. The rates of duty on various kinds of advertising matter and on printing plates are given in the following table:

Tariff item	Article	Rate of duty <sup>1</sup>
	<b>ADVERTISING MATTER</b>	
893 ter	Advertising goods:	<i>Per gross</i>
	(a) Of paper or cardboard, printed or illustrated—	<i>kilo</i>
	1. Of one color.....	£E0. 010
	2. Bi-colored or multicolored, also advertising photographs.....	. 020
	(b) Of plates of wood, glass, porcelain, faience, and the like.....	. 600
	(c) Other.....	(?)
	<b>ELECTROTYPES, ETC.</b>	
747	Printing type; clichés, plates, and quoins for printing on paper, even obtained by photomechanical processes.....	<i>Per net kilo</i> <sup>3</sup>
570	Lithographic stones, sawn or shaped.....	. 020
		. 300

<sup>1</sup> Duties are stated in Egyptian paper pounds. Rates given do not include the surtax of 10 per cent of the duties.

<sup>2</sup> Duty applicable to article, according to kind.

<sup>3</sup> Includes the weight of the inner container or immediate paper and cardboard packing.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to Egypt. Since it is always advisable to deliver advertising material to the foreign customer or prospect free of all charges, the services of an American freight forwarder operating in Egypt or of a local agent there should be engaged to deliver dutiable samples and advertising matter to the consignee free of cost, the American shipper being responsible to the forwarder or agent for all expenses incurred. It also is possible to mail to the customer himself an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—Packages of samples weighing up to 18 ounces should go forward by sample post. Advertising matter and larger packages of samples may go forward by freight or express at the preference of the shipper, since their customs treatment is not affected by the method of shipment.

No penalty in the way of higher duties attaches when samples and advertising matter are shipped in the same package or if one or both are inclosed in a parcel with other commodities. Each, however, should appear separately on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Egypt.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure are known to apply on shipment by parcel post to Egypt. Packages may weigh up to 22 pounds but may be neither registered nor insured. No transit fees are collected.

There is no postal C. O. D. service to Egypt, nor has provision been made for sending there the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are permissible in letter mail provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Egyptian customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—There are no regulations requiring goods imported into Egypt to show country of origin, nor are there special laws governing the labeling of food and drug products.

Hall-marking regulations are in effect, under which it is necessary for manufactures of precious metals, whether domestic or imported, to be marked in the Egyptian assay office with a guaranty stamp which certifies the degree of fineness of the metal.

All cotton piece goods are required to be folded in exact, uniform yard or meter lengths or fixed fractions thereof, such as one-third, one-fourth, or one-half. Each piece must be visibly marked on the exterior to indicate the exact number of meters or yards or the exact fractions thereof contained in the piece; for this purpose the figures indicating the length must be followed by the word "yard" or "meter" as the case may be. The law requires these markings to be *stamped into* the material.

Cotton thread must be marked to show the weight or length (yardage) of each package.

*Documentation.*—Documents on goods shipped to Egypt do not require consular visa. The ordinary commercial invoice and ocean bill of lading are sufficient; these should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to Egypt. Grouping two or more such packages under one declaration is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Egypt by freight or express.

## ETHIOPIA (ABYSSINIA)

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—While no specific provision is found for the duty-free admission of samples and advertising matter into Ethiopia, it is understood that samples of no commercial value sent by sample post weighing up to 18 ounces and advertising matter sent in small quantities as "prints" will not be detained at the frontier for duty. Samples of commercial value and larger shipments of advertising matter and of samples of no commercial value in bulk, and electro-types, clichés, and similar printing plates as well, are probably subject to duty at the general rate of 10 per cent ad valorem, applying on practically all imports into Ethiopia. Goods entering Ethiopia must pass through the French customs at Jibuti, where a small customs transit fee known as a *droit de control et de verification*, varying with the commodity, must be paid. An agent in Jibuti to clear the parcels and get them started on the train for Ethiopia greatly



facilitates matters, as otherwise they may remain in the French port for months with no attention given to them.

If a shipment is intended for Addis Ababa, part of the duty is paid at Dire Dawa and the balance at destination.

*Prepayment of duty.*—Duties, where incurred, can not be prepaid in the United States. Since it is always advisable to deliver samples and advertising matter to possible customers free of duty, the services of an American freight forwarder with connections in Ethiopia or of a customs broker in Jibuti or place of entry should be secured to follow the parcel through the Ethiopian customs and deliver it free of cost, billing the sender for all expense incurred. There is no postal money-order service with Ethiopia.

*Method of shipment.*—In view of the above, it would be well to send small parcels of samples and advertising matter through the regular mails rather than by parcel post, in order to insure delivery free of duty and transportation charges, as well as to avoid brokerage fees, which are encountered at Jibuti, French Somaliland.

If packages are sent other than by sample post or as "printed matter," no penalties are incurred through including samples and advertising matter in the same parcel or with other merchandise.

"Combination packages" are not accepted by United States post offices for mailing to Ethiopia.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure are known to apply on shipping by parcel post to Ethiopia. The parcel-post weight limit is 22 pounds; packages may be neither registered nor insured. There are postal transit fees varying with the weight of the parcel. (For rates see United States Official Postal Guide, on file in local post offices.)

Celluloid and articles composed wholly or partly of celluloid must be well packed in strong wooden boxes, and a white label bearing the word "celluloid" in plain black letters should be affixed to the parcel and to the customs declaration.

Parcel-post service extends to Addis Ababa, Dire Dawa, and Harrar only.

Tobacco, being a Government monopoly, may not be sent in any form by mail unless consigned to the Ethiopian Tobacco Régie or to the accredited diplomatic corps within the country.

There is no postal C. O. D. service to this Empire.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Ethiopia, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—There are no special marking regulations in effect in Ethiopia for either goods or packages.

*Documentation.*—No special form of commercial invoice is required, nor is a consular invoice necessary. In case of dispute, however, having had the invoice certified before a notary has often proved helpful in establishing the correct value of the goods. Ethiopia has no consular or diplomatic representation in the United States.

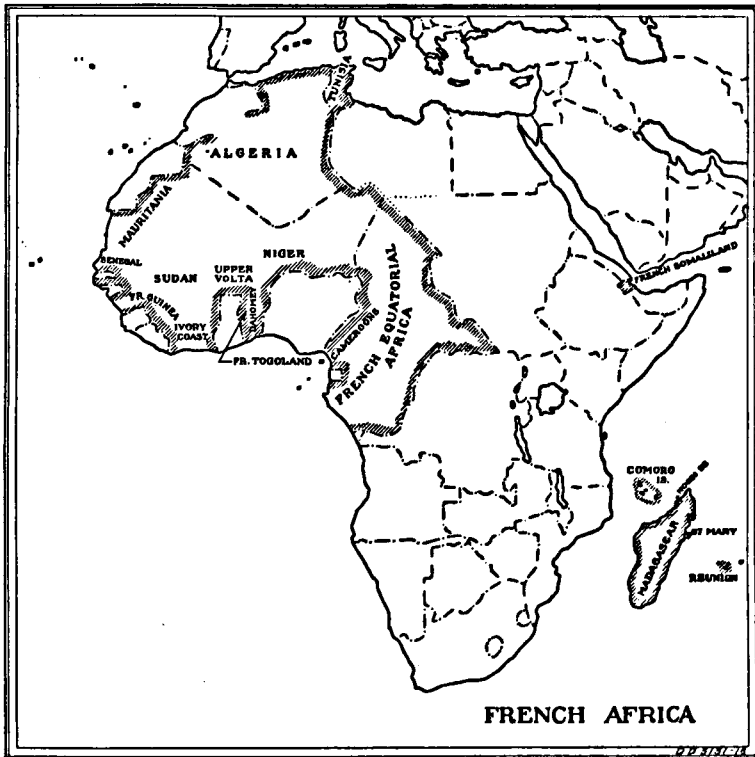


Figure 9

One copy of customs declaration Form No. 2966 and two copies of Form No. 2967 are required on each parcel-post package forwarded to Ethiopia. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Ethiopia by freight or express.

**FRENCH AFRICA**

The extensive French possessions in Africa are mainly in the northwestern and north-central parts of the continent. Algeria, in the northwest, borders the Mediterranean Sea and is not far from Spain. Adjoining it is Tunisia, which extends to the western boundary of Italian Libya. French Equatorial Africa, embracing Gabun, Middle Congo, Ubangi Shari, and Chad, and the French Cameroons reach the Atlantic Ocean on the west. French West Africa comprises several separate jurisdictions lying along the Gulf of Guinea and the Atlantic Ocean, namely, Senegal, French Guinea, Ivory Coast, Dahomey and the French Togoland Protectorate, Mauritania, Niger, French Sudan, and Upper Volta. In the east, French Somaliland has a short frontage on the Gulf of Aden. In the Indian Ocean are found the island of Madagascar and its dependencies (Comoro, Mayotta, Nossi Be, and St. Mary), with the island of Reunion as a separate colony lying some distance to the southeast. The customs duties and the customs and other regulations of these areas are discussed separately in this study.

**ALGERIA****SAMPLES AND ADVERTISING MATTER**

*Import duties.*—Samples of no commercial value are admitted into Algeria free of duty, while those considered as having a sales value are treated as ordinary commercial shipments of like commodities. Samples of fabrics are accorded free admission if of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants" or are complete articles such as handkerchiefs, shawls, and cravats, they should be so slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

Advertising matter is subject to duty upon importation into Algeria. It is understood that in practice, however, single trade catalogues sent through the regular mails as "printed matter" are not held by the customs authorities for duty.

The duties assessed in Algeria on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty		
		General, francs <sup>1</sup>	Minimum, francs <sup>1</sup>	To the United States, francs <sup>1</sup>
	<b>ADVERTISING MATTER</b>			
469	Engravings, facsimiles of engravings, photo-engravings, photocollographs and the like, prints, lithographs, chromos, labels and designs of all kinds, including calendars and commercial advertisements, whether bound or not, and interiors of albums for photographs and collections:			
	Not glazed—			
	Of 1 color other than metal, produced by hand or otherwise, on paper or board, weighing, per square meter—	<i>Per net kilo</i>	<i>Per net kilo</i>	<i>Per net kilo</i>
	350 grams and less.....	11.20	2.89	4.20
	From 351 to 700 grams.....	8.80	2.20	2.60
	More than 700 grams.....	8.00	2.00	2.00
	In 2 or more colors or in metal, produced by hand or otherwise, on paper or board, weighing, per square meter—			
	350 grams and less.....	26.00	6.50	10.50
	From 351 to 700 grams.....	21.20	5.30	6.30
	More than 700 grams.....	12.00	3.00	3.15
	Glazed and the like, including vitrophaned—			
	Of 1 color other than metal, produced by hand or otherwise, on paper or board, weighing, per square meter—			
	350 grams and less.....	13.45	3.55	5.40
	From 351 to 700 grams.....	11.05	2.96	3.80
	More than 700 grams.....	10.25	2.75	2.95
	In 2 or more colors or in metal, produced by hand or otherwise, on paper or board, weighing, per square meter—			
	350 grams and less.....	28.25	7.25	11.70
	From 351 to 700 grams.....	23.45	6.05	7.50
	More than 700 grams.....	14.25	3.75	4.35
	<b>ELECTROTYPES, ETC.</b>			
539	Stereotype plates and quoins for printing on paper, other than wall paper, even if with designs obtained by photo-mechanical processes.....	<i>Ad valorem</i> <sup>1</sup>	<i>Ad valorem</i> <sup>2</sup>	<i>Ad valorem</i> <sup>3</sup>
540	Other.....	40% Free.	10% Free.	10% Free.

<sup>1</sup> Duties are paid in French paper francs at current exchange.

<sup>2</sup> Ad valorem duties are calculated on the c. l. l. value.

*Prepayment of duty.*—In Algeria, as in other countries, it is always desirable to deliver any advertising material, whether in the form of printed matter or of samples of merchandise, free of expense to the consignee. Duties on shipments to Algeria can not be prepaid in the United States, but duty-paid delivery can be effected through consignment in bulk to a local agent there, for distribution, or by arrangement with an American freight forwarder operating in the colony. In both instances the shipper is responsible for all costs connected with the delivery of the parcel. It also is possible to mail to the Algerian customer direct an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—Small parcels of samples of no value may go forward by sample post, and advertising matter in small amounts at printed-matter rates.

No article of commercial value may be inclosed in a parcel of samples sent by the regular mails, nor may articles whose importation is prohibited be so inclosed. Samples of value, if sent by mail, must go forward by parcel post and are then subject to the same customs treatment as when shipped by freight or express.

Bulk shipments of samples and advertising matter may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Algerian customer, the custom treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Algeria.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on shipping by parcel post to Algeria. Such packages may not exceed 44 pounds in weight and can not be registered or insured. Transit fees varying with the weight of the package are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this colony.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Algeria, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement for marking imported goods to show country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d' Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d' Amerique" when edited in France and printed in the United States or "Edité en Etats Unis d' Amerique" when both edited and printed in the United States.

The French law applicable in Algeria, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they

are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—The documents are the same on shipments to Algeria whether by parcel post, freight, or express. Goods subject to ad valorem duties require an invoice certified by a French consul, while all goods benefiting by rates of duty lower than the general rate—which category includes most articles from the United States—should be accompanied by a certificate of origin in order to avoid being assessed the higher rates of duty. In case both documents are necessary, a combined document may be used, with a single fee for certification.

The fee for certification of invoice and certificate of origin is \$1 for each. If a combined document is used, one fee of \$1 is sufficient. Shipping documents should go forward separately from the goods.

One copy of customs declaration Form No. 2966 and one copy of Form No. 2967 are required on each parcel-post package sent to Algeria. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Algeria by freight or express.

#### FRENCH CAMEROONS SAMPLES AND ADVERTISING MATTER

*Import duties.*—Although no specific provision is found for the duty-free admission of samples and advertising matter of no commercial value into the French Cameroon territory, it is probable that small quantities of samples sent by sample post (weight limit 18 ounces) or of advertising matter sent as "prints" by the regular mails could not be held for duty. Advertising matter in general and most other products are dutiable as articles not specified at the rate of 10 per cent of the invoice value of the goods, increased by 25 per cent, estimated to cover the cost of insurance and freight. The value in foreign currency is converted into French francs at the rate of exchange prevailing at the time the invoice was made out.

*Prepayment of duty.*—It is always advisable to provide for the prepayment of duty on both samples and advertising matter (whenever dutiable) unless the material has been specially requested by the consignee; even then it will add to the esteem in which the American firm is held if provision is made for their delivery free of charge to the Cameroon merchant. There is no way of prepaying the duties at the American end. Packages can, however, be sent to a distributing agent in the colony instructed to place them in the hands of the ultimate consignee without cost to the latter, or the services of an American forwarding company may be engaged to deliver dutiable matter free of all charges, billing the American firm for the expense incurred. International postal money-order service also is available.

*Method of shipment.*—Packages of samples weighing up to 18 ounces should go forward by sample post. Advertising matter in small quantities should go by mail as “prints.” Larger packages of samples and advertising may go forward by parcel post, freight, or express at the preference of the shipper, the method of transportation not affecting the customs treatment of goods.

No penalties in the way of higher duties accrue when samples and advertising matter are inclosed in the same parcel or in a package with other commodities. Each, however, should appear separately on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to the French Cameroons.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap in the way of added charges or tedious customs procedure on use of the parcel post in shipping to French Cameroons. Packages may weigh up to 22 pounds each, but may be neither insured nor registered. Transit fees are collected varying with the weight of the packages. (See United States Official Postal Guide, on file in local post offices.)

The service extends to Abong M'Bang, Akonolinga, Bafang, Bafoussam, Bana, Bertoua, Bonaberi, Campo, Douala, Doume, Dschang, Ebolowa, Edea, Eseka, Foumbot, Founban, Garoua, Kribi, Lolodorf, Lomie, Maroua, N'Dikinimmeki, N'Gaoundere, N'Gila, N'Kong-Samba, Nyombe, Obala, Yabassi, Yaounde, Yukadouna. Parcels addressed to places other than Douala are liable to a charge for delivery.

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to the French Cameroons, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement for marking imported goods with country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words “importé de” followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either manufacturing establishment or exporting office, including the les-

end "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in the French Cameroons, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—The documents are the same on shipments to Algeria whether by parcel post, freight, or express. Goods subject to ad valorem duties require an invoice certified by a French consul, while all goods benefiting by rates of duty lower than the general rate—which category includes most articles from the United States—should be accompanied by a certificate of origin in order to avoid being assessed the higher rates of duty. In case both documents are necessary, a combined document may be used, with a single fee for certification.

The fee for certification of invoice and certificate of origin is \$1 for each. If a combined document is used, one fee of \$1 is sufficient. Shipping documents should go forward separately from the merchandise.

One copy of customs declaration Form No. 2966 and two copies of Form No. 2967 are required on each parcel-post package sent to French Cameroons. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the French Cameroons by freight or express.

## FRENCH EQUATORIAL AFRICA

(Gabun and Conventional Congo Basin<sup>1</sup>)

### SAMPLES AND ADVERTISING MATTER

From a customs and internal-tax standpoint, French Equatorial Africa consists of the Gabun territory and the French Conventional Congo Basin.

*Import duties.*—Although no specific provision is found for the duty-free admission of advertising matter and samples of no commercial value into French Equatorial Africa, it is probable that

<sup>1</sup> Includes the section of the Gabun region south of 2° 30' south latitude (Sette-Cama), Middle Congo, Ubangi-Shari, and Chad. The portion of Cameroons placed under the mandate of France by the treaty of Versailles was, by decree of Mar. 23, 1921, constituted an autonomous territory; see page 306.



small packages of such samples would be free of duty whether sent by sample or by parcel post. (Sample-post weight limit, 18 ounces.) It is also probable that the same would be true of printed advertising matter sent by mail at printed-matter rates. Samples having commercial value are dutiable at the same rate as would be applicable on regular shipments of the merchandise represented.

In Gabun the duty on advertising matter ("Paper manufactures not specified") is 10 per cent ad valorem from foreign countries and 4 per cent on French goods; on printing plates, 14 per cent ad valorem on foreign plates and 4 per cent ad valorem on the French product. Ad valorem duties are calculated on the c. i. f. value in port of entry.

There is a clearance tax of 2 francs per article on samples and letter packets which are subject to duty in French Equatorial Africa. It applies also to similar packets in the domestic mails in the colony.

In the Conventional Congo Basin the duty on printed advertising matter is 10 per cent ad valorem ("Articles not specified") from all origins, unless perhaps catalogues and price lists are classed as "Books and other publications of all kinds in French or Arabic," and are free of duty. Printing plates also are classed as "Articles not specified" and are dutiable at the rate just given. Here, as in Gabun, the ad valorem rates are calculated on the c. i. f. value in port of entry.

There is a small statistical fee on imports by freight or express.

The parcel-clearance tax on samples and letter packets mentioned for Gabun applies in the Congo Basin also.

*Prepayment of duty.*—In French Equatorial Africa, as in other countries, it is always desirable to deliver any advertising material, whether printed matter or samples, free of cost to the consignee. This may be done only through consignment in bulk to a local agent in the colony or by arrangement with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. If preferred, it is possible to send an international postal money order to the customer himself to cover the estimated amount of duties and other charges.

*Method of shipment.*—In view of the above statement that samples and advertising matter sent by freight or express are subject to certain statistical charges which do not apply on packages by mail, it is advisable to make use of the mails for shipments to French Equatorial Africa. The size of the package would determine whether to forward by sample post or as "printed matter" or by parcel post.

"Combination packages" are not accepted by United States post offices for mailing to French Equatorial Africa.

#### USE OF THE MAILS IN FOREIGN TRADE

No special handicaps impede the use of the parcel post to these areas. Packages may weigh up to 22 pounds but may be neither registered nor insured. Transit fees varying with the weight of the parcel and with its destination are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

The only office in Chad open to parcel-post service is Fort Lamy. There is no postal C. O. D. service to French Equatorial Africa.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to these areas the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to French Equatorial Africa, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement for marking imported goods with country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited. In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "États Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en États Unis d'Amerique" when edited in France and printed in the United States or "Edité en États Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in French Equatorial Africa, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—Consular documents are not required on shipments to French Equatorial Africa. The ordinary commercial invoice and ocean bill of lading suffice. These should go forward separately from the goods.

One copy of customs declaration Form 2966 and two copies of Form No. 2967 are required on each parcel-post package sent to this colony. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to French Equatorial Africa by freight or express.

**FRENCH SOMALILAND**  
**SAMPLES AND ADVERTISING MATTER**

*Import duties.*—No customs duties are levied on imports into French Somaliland. There are, however, consumption and handling charges, varying with the commodity, which may apply even on samples of no commercial value sent otherwise than by sample post, since there appears to be no provision exempting samples, with or without commercial value, from these taxes. There also are small statistical and quay charges on all imports except those arriving by mail.

While, as noted above, there are no duties on advertising matter sent to French Somaliland, consumption and handling fees are assessed, and there are also small charges, such as statistical and quay taxes, which are assessable if forwarded by freight or express. The combined consumption tax and "handling fees" on advertising matter, printing plates, and clichés are levied according to the following schedule:

Tariff item	Article	Combined taxes <sup>1</sup>
<b>ADVERTISING MATTER</b>		
413	Books:	<i>Ad valorem</i> <sup>1</sup>
	In French.....	52%
	In foreign languages.....	52%
415	Journals and periodic publications.....	52%
416	Engraving, half-tones, photogravures, photocollographs, and similar prints, lithographs, chromos, labels, and drawings of all kinds, including calendars, commercial advertisements and illustrated post cards.....	52%
419	Printed matter not specified.....	52%
<b>ELECTROTYPES, ETC.</b>		
457	Characters for printing, clichés, plates, and quoins for printing.....	4%

<sup>1</sup> Ad valorem taxes are calculated on the invoice value increased by 25 per cent.

*Prepayment of duty.*—In French Somaliland, as in other countries, it is always desirable to deliver any advertising material, whether printed matter or samples, free of expense to the consignee. Duties on shipments to French Somaliland can not be prepaid in the United States, but duty-paid delivery can be effected through consignment in bulk to a local agent there, for distribution, or by arrangement with an American freight forwarder operating in the colony. In both instances the shipper is responsible for all costs connected with the delivery of the parcel. It also is possible to mail to the customer himself an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—Small parcels of samples of no value may go forward by sample post, and advertising matter in small amounts at printed-matter rates.

No article of commercial value may be inclosed in a parcel of samples sent by the regular mails. Samples of value, if sent by mail, must go forward by parcel post and are then subject to the same customs treatment as when shipped by freight or express.

Bulk shipments of samples and advertising matter may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his customer, the customs treatment of goods not being affected by the method of transportation.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to French Somaliland.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on parcel-post shipments to French Somaliland. Such packages may weigh up to 22 pounds, but may be neither registered nor insured. Transit fees varying with the weight of the parcel are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this colony.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to French Somaliland, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) properly filled out or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement for marking imported goods with country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States, or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in French Somaliland, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should

appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—Consular documents are not required on shipments to French Somaliland. The ordinary commercial invoice and ocean bill of lading suffice. These should go forward separately from the goods.

One copy of customs declaration Form No. 2966 and one copy of Form No. 2967 are required on each parcel-post package sent to French Somaliland. Grouping two or more such packages under one set of customs declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to French Somaliland by freight or express.

## FRENCH TOGOLAND

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—The customs tariff of French Togoland provides for the duty-free entry of odd or incomplete samples of manufactured wares of every description, having no market value, and such samples as are so mutilated as to be unutilizable except as models or types. Other samples are subject to the same rate of duty as would apply on commercial shipments of the merchandise represented.

While no provision is made for the admission of advertising matter free of duty, it is probable that the classification "Books" would include catalogues and price lists and permit their clearance without the collection of duty. It also is probable that single copies or very small quantities of other advertising matter sent through the regular mail as "printed matter" would not be held for duty. Neither printed advertising matter nor printing plates of any kind are specified in the French Togoland tariff, and are, therefore, dutiable as "Articles not specified" at 10 per cent of the invoice value increased by 25 per cent, estimated as covering the cost of transportation and insurance.

*Prepayment of duty.*—In French Togoland, as in other countries, it is always desirable to deliver any advertising material, whether printed matter or samples, free of cost to the consignee. This may be done through consignment in bulk to a local agent in French Togoland or by arrangement with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. The shipper may also avail himself of the international postal money-order service to forward the estimated amount of the customs duties and charges to the firm to which the packages are going.

*Method of shipment.*—In view of the fact that samples and advertising matter sent by freight or express are subject to statistical and quay charges which do not apply on packages by mail, it is advisable to make use of the mails for shipments to French Togoland. The size of the package would determine whether to forward by sample post or as "printed matter" or by parcel post.

"Combination packages" are not accepted by United States post offices for mailing to this colony.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on shipping by parcel post to French Togoland. Such packages may not exceed 22 pounds in weight and can not be registered or insured. Transit fees varying with the weight of the package are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to French Togoland, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement for marking goods imported into French Togoland with an indication of the country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either manufacturing establishment or exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in French Togoland, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—Consular documents are not required on shipments to French Togoland. The ordinary commercial invoice and

ocean bill of lading suffice. These should go forward separately from the goods.

One copy of customs declaration Form No. 2966 and two copies of Form No. 2967 are required on each parcel-post package sent to French Togoland. Grouping two or more such parcels under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to French Togoland by freight or express.

### FRENCH WEST AFRICA

(Dahomey, French Guinea, Ivory Coast, Mauritania, Niger, Senegal, Sudan, and Upper Volta)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of all kinds of manufactured goods having no commercial value are admitted into French West Africa free of duty. Odd articles (such as a single shoe or glove) or incomplete ones presented to the customs authorities in such condition that they may be utilized only as samples or type are permitted entry as "Samples having no commercial value." All other samples will be considered as samples of value and be subject to the rate of duty regularly applying on commercial shipments of these goods.

No provision is made for the duty-free admission of advertising matter even in small quantities. It is understood, however, that single catalogues and price lists or very small quantities of advertising circulars and pamphlets forwarded as "printed matter" or by parcel post are not held for duty. Such packages should be marked "Imprimé."

Advertising matter and printing plates and clichés of all kinds fall under the classification "Articles not specified," dutiable at the rate of 12 per cent ad valorem (5 per cent ad valorem when of French origin) when imported into Senegal, French Sudan, Upper Volta, French Guinea, Mauritania, and the Niger Territory. When imported into Dahomey and the Ivory Coast the rate is 10 per cent of the value from all sources. Ad valorem rates are calculated on official values or, in the absence of an official value, on the invoice price increased by 25 per cent.

There also are surtaxes on imports in each of these areas, with the exception of Senegal (which has instead a sales tax of 5 per cent ad valorem), collected at the following ad valorem rates, based on the same value as the regular duties, just mentioned: French Guinea, 2 per cent; Ivory Coast, 3 per cent; Dahomey, 5 per cent; French Sudan, 2.5 per cent; Upper Volta, 1.25 per cent; Mauritania, 4.4 per cent.

*Prepayment of duty.*—In French West Africa, as in other countries, it is always desirable to deliver free of all expense to the consignee advertising material whether printed matter or samples. Duties can not be prepaid in the United States, but duty-paid delivery can be accomplished through consignment in bulk to a local agent in French West Africa, for distribution, or by arrangement

with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels to the prospective customer. International postal money orders may be obtained for these French areas for payment of the estimated amount of the duties if the exporter desires to make use of this service.

*Method of shipment.*—In sending small quantities of samples it is advisable to make use of the sample post. Larger quantities may go forward by the method most convenient to the shipper. Advertising matter should be sent in small parcels by mail as “prints” to insure duty-free delivery.

The inclosure of samples and advertising matter (except when sent by mail as “printed matter”) in the same package or in a package with other commodities will in now way affect their treatment by the customs authorities. They should, however, be separately invoiced on the commercial invoice which accompanies the package.

“Combination packages” are not accepted by United States post offices for mailing to French West Africa.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to French West Africa. Such packages may weigh up to 22 pounds but can not be registered or insured. Transit fees varying with the weight of the package are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to any part of French West Africa.

“Small-packet” mail (see p. 7) is accepted for transmission to French Guinea and Niger but not to Dahomey, the Ivory Coast, French Sudan, Senegal, Mauritania, or Upper Volta. The green label, Form C 1 (Postal Form 2976), must be affixed to small-packet mail for these four accepting French areas, indicating that the packages are subject to inspection by the colonial customs. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to these areas the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to French West Africa, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement for marking goods imported into French West Africa to show country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words “importé de” followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.



In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States or "Édité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in French West Africa, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—No consular documents are required on shipments to French West Africa, the commercial invoice and ordinary ocean bill of lading sufficing. These should go forward separately from the goods.

One copy of customs declaration Form No. 2966 and one copy of Form No. 2967 are required on each parcel-post package sent to French Guinea and Ivory Coast; one copy of Form No. 2966 and two copies of Form No. 2967, for Dahomey, Niger, and Senegal; one copy of Form No. 2966 and four copies of No. 2967, for Mauritania, Sudan, and Upper Volta. Grouping two or more parcel-post packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to French West Africa by freight or express.

## MADAGASCAR AND DEPENDENCIES

(Includes Comoro, Mayotta, Nossi Be, and St. Mary Islands)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Madagascar free of duty, while those considered as having a sales price are treated as ordinary commercial shipments of like commodities. Samples of fabrics are accorded free admission if of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants" or are complete articles such as handkerchiefs, shawls, and cravats, they should be so slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

Advertising matter is subject to duty upon importation into Madagascar. It is understood that in practice, however, single trade catalogues sent through the regular mails as "printed matter" are not held by the customs authorities for duty.

The duties assessed in Madagascar on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty		
		General, francs <sup>1</sup>	Minimum, francs <sup>1</sup>	To the United States, francs <sup>1</sup>
<b>ADVERTISING MATTER</b>				
469	Engravings, facsimiles of engravings, photo-engravings, photocollographs and the like, prints, lithographs, chromos, labels and designs of all kinds, including calendars and commercial advertisements, whether bound or not, and interiors of albums for photographs and collections: Not glazed— Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... Glazed and the like, including vitrophaned: Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams.....	<i>Per net kilo</i> 11.20 8.80 8.00  26.00 21.20 12.00  13.45 11.05 10.25  28.25 23.45 14.25	<i>Per net kilo</i> 2.80 2.20 2.00  6.50 5.30 3.00  3.55 2.95 2.75  7.25 6.05 3.75	<i>Per net kilo</i> 4.20 2.80 2.00  10.50 6.30 3.15  5.40 3.80 3.95  11.70 7.50 4.35
<b>ELECTROTYPES, ETC.</b>				
539	Stereotype plates and quoins for printing on paper, other than wall paper, even if with designs obtained by photo-mechanical processes.....	<i>Ad valorem</i> 40%	<i>Ad valorem</i> 10%	<i>Ad valorem</i> 10%
540	Other.....	Free.	Free.	Free.

<sup>1</sup> Duties are paid in French paper francs at current exchange.  
<sup>2</sup> Ad valorem duties are calculated on the c. i. f. value.

*Prepayment of duty.*—In Madagascar, as in other countries, it is always desirable to deliver any advertising material, whether printed matter or samples, free of all expense to the consignee. This may be done only through consignment in bulk to a local agent in Madagascar for distribution or by arrangement with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. It also is possible to send to the customer in Madagascar an international postal money order to cover the estimated amount of the duties and other charges on shipments.

*Method of shipment.*—Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is

most convenient to the shipper or his Madagascar customer, the customs treatment of goods not being affected by the method of transportation. Small quantities should go by sample post or as "prints."

No article of commercial value may be inclosed in a parcel of samples sent by the regular mails. Samples of commercial value, if sent by mail, must go forward by parcel post and are then subject to the same customs treatment as when shipped by freight or express.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to these French colonies.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Madagascar. Such packages may weigh up to 22 pounds or 11 pounds, according to destination. They can not be registered or insured. Transit fees are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to Madagascar, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the colonial customs authorities for examination. A customs declaration (Form 2966) properly filled out or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement for marking goods imported into this French colony to indicate country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in Madagascar, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indi-

cation of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—The documents are the same on shipments to Madagascar whether by parcel post, freight, or express. Goods subject to ad valorem duties require an invoice certified by a French consul; while all goods benefiting by rates of duty lower than the general rate—which category includes most articles from the United States—should be accompanied by a certificate of origin in order to avoid being assessed the higher rates of duty. In case both documents are necessary, a combined document may be used.

The fee for certification of invoice and certificate of origin is \$1 for each. If a combined document is used, one fee of \$1 is sufficient. Shipping documents should go forward separately from the goods.

One copy of customs declaration Form No. 2966 and one copy of Form No. 2967 are required on each parcel-post package sent to Madagascar. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Madagascar and dependencies by freight or express.

## REUNION

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Reunion free of duty, while those considered as having a sales value are treated the same as ordinary commercial shipments of the commodities represented. Samples of fabrics are accorded free admission if of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants" or are complete articles such as handkerchiefs, shawls, and cravats, they should be so slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

Advertising matter is subject to duty upon importation into Reunion. It is understood that in practice, however, single trade catalogues sent through the regular mails as "printed matter" are not held by the customs authorities for duty.

The duties assessed in Reunion on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty		
		General, francs <sup>1</sup>	Minimum, francs <sup>1</sup>	To the United States, francs <sup>1</sup>
409	Engravings, facsimiles of engravings, photo-engravings, photocollographs and the like, prints, lithographs, chromos, labels and designs of all kinds, including calendars and commercial advertisements, whether bound or not, and interiors of albums for photographs and collections: Not glazed— Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... Glazed and the like, including vitrophaned— Of one color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams..... In two or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter— 350 grams and less..... From 351 to 700 grams..... More than 700 grams.....	<i>Per net kilo</i> 11.20 8.80 8.00  26.00 21.20 12.00	<i>Per net kilo</i> 2.80 2.20 2.00  6.50 5.30 3.00  3.55 2.95 2.75	<i>Per net kilo</i> 4.20 2.60 2.00  10.50 6.30 3.15  5.40 3.80 3.95
539	Stereotype plates and quoins for printing on paper, other than wall paper, even if with designs obtained by photo-mechanical processes.....	<i>Ad valorem</i> <sup>2</sup> 40%	<i>Ad valorem</i> <sup>2</sup> 10%	<i>Ad valorem</i> <sup>2</sup> 10%
540	Other.....	Free.	Free.	Free.

<sup>1</sup> Duties are paid in French paper francs at current exchange.

<sup>2</sup> Ad valorem duties are calculated on the c. i. f. value.

*Prepayment of duty.*—In Reunion, as elsewhere, it is always desirable to deliver any advertising material, whether in the form of printed matter or samples of merchandise, free of all cost to the consignee. This may be done only through consignment in bulk to a local agent in the island or by arrangement with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. It also is possible to send to the customer himself an international postal money order to cover the estimated amount of duties and other charges on shipments.

*Method of shipment.*—Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Reunion customer, the customs treatment of goods not being affected by the method of transportation. Small quantities should go by sample post or as "prints."

No article of commercial value may be inclosed in a parcel of samples sent by the regular mails. Samples of commercial value, if sent by mail, must go forward by parcel post and are then subject to the same customs treatment as when shipped by freight or express.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to this French colony.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Reunion. Such packages may not exceed 22 pounds in weight and can not be registered or insured. Transit fees are payable. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to this island the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to Reunion, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement for marking imported goods to show country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States, or "Édité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in Reunion, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—The documents are the same on shipments to Reunion whether by parcel post, freight, or express. Goods subject to ad valorem duties require an invoice certified by a French consul; while all goods benefiting by rates of duty lower than the general

rate—which category includes most articles from the United States—should be accompanied by a certificate of origin in order to avoid being assessed the higher rates of duty. In case both documents are necessary, a combined document may be used.

The fee for certification of invoice and certificate of origin is \$1 for each. If a combined document is used, one fee of \$1 is sufficient. Shipping documents should go forward separately from the goods.

One copy of customs declaration Form No. 2966 and one copy of Form No. 2967 are required on each parcel-post package sent to Reunion. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Reunion by freight or express.

## TUNISIA

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Tunisia free of duty, while those considered as having a sales value are treated the same as ordinary commercial shipments of these commodities. Samples of fabrics are accorded free admission if of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants" or are complete articles such as handkerchiefs, shawls, and cravats, they should be so cut or slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

Advertising matter is subject to duty upon importation into Tunisia. It is understood that in practice, however, single trade catalogues sent through the regular mails as printed matter are not held by the customs authorities for duty.

The duties assessed in Tunisia on advertising matter and on stereotypes, electrotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	General tariff, <sup>1</sup> paper francs <sup>2</sup>
<b>ADVERTISING MATTER</b>		
469	Engravings, half-tones, photo-engravings, photogelatin reproductions and similar products, prints, lithographs, and drawings of all kinds, including calendars, commercial advertisements, and unbound albums for photographs and collections.....	<i>Per 100 net kilos</i> 87.50
<b>ELECTROTYPES, ETC.</b>		
539 540	Stereotype and engraved plates and dies, for printing on paper other than wall paper, with or without designs.....	Free.

<sup>1</sup> These products imported from France are subject to the same rates as are levied on foreign goods, although many dutiable articles are free of duty when imported from France.

<sup>2</sup> Duties are paid in French francs at current exchange.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to Tunisia. Nevertheless here, as in other countries, it is always desirable to deliver any advertising material, whether printed matter or samples, free of cost to the consignee. This may be done through consignment in bulk to a local agent in Tunisia, for distribution, or by arrangement with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. It also is possible to send to the customer direct an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his Tunisian customer, the customs treatment of goods not being affected by the method of transportation.

No article of commercial value may be inclosed in a parcel of samples sent by the regular mails. Samples of commercial value, if sent by mail, must go forward by parcel post and are then subject to the same customs treatment as when shipped by freight or express.

Inclosing samples and advertising matter in commercial shipments of other goods is not penalized, but they should be separately itemized on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Tunisia.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to Tunisia. Packages may weigh up to 44 pounds, but can not be registered or insured. Transit fees are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Tunisia, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There is no general requirement for marking imported goods to show country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words “importé de” followed by the name of the country of origin in French



must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in Tunisia, also provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—No consular documents are required on shipments to Tunisia. The ordinary commercial invoice and ocean bill of lading suffice. These should be sent separately from the goods.

One copy of customs declaration Form No. 2966 and one copy of Form No. 2967 are required on each parcel-post package forwarded to Tunisia. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Tunisia by freight or express.

## ITALIAN AFRICA

The Italian colonies in Africa are located in northern and eastern Africa and consist of Libya (Tripolitania and Cyrenaica), bordering on the Mediterranean; Eritrea, skirting the Red Sea, north of Ethiopia; and Italian Somaliland fronting the Indian Ocean up to the Gulf of Aden. As each of these colonial areas has its own Government, their duties and customs and other regulations are discussed separately.

### ERITREA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—In article 9, subdivision 5, of royal decree No. 73 of February 2, 1899, provision is made for the duty-free admission of samples without value into Eritrea. Other samples are subject to the duty regularly applying on ordinary commercial shipments of the merchandise represented. All duty-free imports must pay a statistical fee of from 1 to 3 per cent ad valorem, according to commodity.

There is no provision for duty-free admission of advertising matter, although if forwarded in small parcels, not exceeding 1 kilo (2.2046 pounds), by mail at printed-matter rates it will not be held for duty. Larger quantities of advertising matter and printing plates, such as electrotypes, stereotypes, matrices, and clichés, are dutiable as "Articles not specified" at the rate of 8 per cent of an official valuation fixed periodically. There is also a statistical tax of 2 per cent of the value on these commodities.



Figure 10

*Prepayment of duty.*—In Eritrea, as in other countries, it is always desirable to deliver free of cost to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to Eritrea, but duty-paid delivery can be accomplished through consignment to a local agent in Eritrea for distribution, or by arrangement with an American freight forwarder operating there—the shipper being responsible, in both instances, for all expense incurred in the delivery of the parcels; or the shipper may himself mail to the customer an international postal money order to cover the estimated amount of the duty and other charges.

*Method of shipment.*—Samples may go forward by the method most convenient to the shipper, although in sending small packages

it is always advisable to make use of the sample post. To obtain duty-free admission of advertising matter, parcels should be sent by mail as "prints" in packages not over 1 kilo in weight. If sent in bulk it may be sent as the shipper chooses.

Packing samples and advertising matter (in bulk) together or with other goods does not affect the duty on either. They should be separately listed on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Eritrea.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Eritrea. Although there are a few places to which 11 pounds is still the weight limit of such parcels, packages may weigh up to 22 pounds to most places in Eritrea. (See United States Official Postal Guide for a list of places to which the higher weight may be sent.) Packages may be insured but not registered. There are transit fees, which vary with the weight of the parcel. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to Eritrea, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are not permitted in letter mail to this Italian colony.

#### MARKING AND DOCUMENTATION

*Marking.*—Eritrea has no requirements for marking imported goods to show country of origin, nor are there any regulations governing the marking of particular articles.

*Documentation.*—No consular documents are required on shipments to Eritrea, the ordinary commercial invoice and ocean bill of lading sufficing. These should go forward separately from the merchandise.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to Eritrea. Grouping two or more such packages under one declaration is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Eritrea by freight or express.

#### ITALIAN SOMALILAND

##### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are free of duty in Italian Somaliland. Other samples are subject to the duty regularly applying on ordinary commercial shipments of the merchandise represented.

There is no provision for the duty-free admission of advertising matter into Italian Somaliland. However, if small packages of

catalogues and advertising pamphlets, not exceeding 1 kilo in weight, are forwarded by mail at printed-matter rates, they will not be held for duty. Bulk shipments of advertising matter and printing plates such as electrotypes, stereotypes, matrices, and clichés are dutiable as "Articles not specified" at the rate of 15 per cent of an official valuation fixed periodically (1 per cent, if from Italy).

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to this colony. Nevertheless, in Italian Somaliland, as in other countries, it is always desirable to deliver free of cost to the consignee any advertising material, whether printed matter or samples of merchandise. This may be done through consignment in bulk to a local agent in Italian Somaliland, for distribution, or by arrangement with an American freight forwarder operating there. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. It also is possible to send to the Somaliland customer himself an international postal money order covering the estimated cost of clearing the parcel.

*Method of shipment.*—Samples may go forward by the method most convenient to the shipper, although in sending small packages it is always advisable to make use of the sample post. In order to obtain duty-free admission of advertising matter, parcels should be sent by mail as "prints" in packages not over 1 kilo in weight. If sent in bulk it may be sent as the shipper chooses.

Packing samples and advertising matter (in bulk) together or with other goods does not affect the duty on either. They should be separately listed on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to this colony.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Italian Somaliland. Although there are a few destinations to which 22 pounds is the weight limit of such parcels, packages may weigh only up to 11 pounds to most places. (See United States Official Postal Guide for a list of places to which the higher weight may be sent.) Packages may not be registered but may be insured. Transit fees are collected, varying with the weight of the parcel. (For rates see United States Official Postal Guide on file in local post offices.)

There is no postal C. O. D. service to this colony nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no requirements for marking imported goods to show country of origin, nor are there any regulations governing the labeling of particular articles.

*Documentation.*—No consular documents are required on shipments to Italian Somaliland, the ordinary commercial invoice and

ocean bill of lading sufficing. These should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on each parcel-post package going to Italian Somaliland. Grouping two or more packages under one declaration is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Italian Somaliland by freight or express.

## LIBYA

(Tripolitania and Cyrenaica)

### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value—that is, samples intended to represent merchandise, provided they do not constitute complete articles nor are directly usable—are admitted free of duty into Libya. Other sample are subject to the duties regularly applying on commercial shipments of like commodities.

There is no specific provision in the customs law of this colony for the duty-free importation of advertising matter, but in this case the general regulation of Italy obtains, whereby packages weighing up to 1 kilo (2.2046 pounds), forwarded by mail at printed-matter rates, would not be held for duty. On larger quantities of advertising matter and on printing plates the duty in Libya is as follows:

Tariff item	Article	Rate of duty	
		General, <sup>1</sup> gold lire <sup>2</sup>	Italian preferential, gold lire <sup>2</sup>
151	Labels, advertisements and similar printed matter, lithographs, or engravings, on paper or cardboard.....	Per 100 gross kilos 40.00	Per 100 gross kilos 10.00
ex85	Parts and accessories of machines, not specified.....	Ad valorem <sup>3</sup> 6%	Ad valorem <sup>3</sup> 1%

<sup>1</sup> Applies to the United States.

<sup>2</sup> Italian gold lira at par = \$0.193 United States currency. Duties are converted into paper at the rate of 3.67 new lire to 1 former gold lira.

<sup>3</sup> Ad valorem duties are calculated on the c. i. f. value.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to this colony. Nevertheless, in Libya, as in other countries, it is always desirable to deliver free of cost to the consignee any advertising material, whether printed matter or samples. This may be done through consignment in bulk to a local agent in Libya for distribution or by arrangement with an American freight forwarder operating there. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. It

also is possible to mail to the Libyan customer direct an international postal money order to cover the estimated amount of the duty and other charges.

*Method of shipment.*—Samples of no value, being free of duty, may be shipped by the means most convenient to the sender, although it is generally advisable to make use of the sample post when sending small packages of no commercial value. Advertising matter in small quantities should always be forwarded by mail as “prints” in packages weighing not over 1 kilo in order to gain duty-free admission.

The customs treatment of samples and advertising matter forwarded by parcel post, freight, or express is not affected by their being inclosed in the same parcel or in a package with other commodities, provided they are separately specified on the commercial invoice.

“Combination packages” are not accepted by United States post offices for mailing to Libya.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to this colony. Although there are a few destinations to which 11 pounds is still the weight limit of such parcels, packages may weigh up to 22 pounds to most places in Libya. (See United States Official Postal Guide for a list of places to which the higher weight may be sent.) They may be insured, but not registered. Transit fees are collected on each package, varying with its weight. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service, nor has provision been made for sending the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—Libya has no requirements for marking goods to show country of origin, nor are there any regulations governing the marking of particular goods.

*Documentation.*—No consular documents are required on goods going to Libya, the ordinary commercial invoice and ocean bill of lading sufficing. These should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on each parcel-post package forwarded to Libya. Grouping two or more packages under one declaration is not permitted. A dispatch note (Form 2972) properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Libya by freight or express.

## LIBERIA

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Liberia free of duty, other samples of dutiable goods being subject to the duties regularly applying on commercial shipments of these articles.

Printed advertising matter is free of duty. The customs classification of advertising matter, electrotypes, stereotypes, matrices, clichés, etc., is according to the following schedule:

Article	Rate of duty
Books not for sale.....	Free.
Printed matter, not specified, and photographs.....	Free.
Printing machinery and appliances (not to include printing paper and ink).....	Free.

*Prepayment of duty.*—In Liberia, as in other countries, it is always desirable to deliver free of cost to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States on shipments to this Republic, but duty-paid delivery can be accomplished through consignment to a local agent in Liberia, for distribution, or by arrangement with an American freight forwarder operating there—the shipper being responsible, in both instances, for all expense incurred in the delivery of the parcels.

There is no international postal money-order service to Liberia.

*Method of shipment.*—Samples of no commercial value should, where possible, go forward by sample post. It is also advisable to send small quantities of advertising matter by the regular mails as “prints.” Bulk shipments of both may go forward as the shipper chooses since the customs treatment of neither is affected by the method of transportation or of packing.

Mixed packing is not penalized by any change in duty. Each item should, however, appear separately on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to Liberia.

## USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to Liberia. Packages may weigh up to 11 pounds, and may be registered but not insured. No transit fees are collected.

There is no postal C. O. D. service.

As information has not been received concerning the admissibility into Liberia of “small packets,” such mail (see p. 7) will be accepted by United States post offices for transmission at the risk of the sender, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Information has not been received concerning the admissibility into Liberia of dutiable articles in letters and packages prepaid at the letter rate of postage. However, such articles will be accepted by United States post offices for transmission at the risk of the sender if the green label, Form C 1 (Postal Form 2976), is affixed to each letter or package showing that it contains dutiable matter and is to be submitted to the Liberian customs for inspection. A customs declaration (Form 2966) or an invoice must be inclosed.

#### MARKING AND DOCUMENTATION

*Marking.*—No special regulations regarding the marking of commodities for importation into Liberia are in force.

*Documentation.*—All shipments to Liberia by freight or express require consular invoices. There is no prescribed form of invoice, but the invoice must be prepared in quadruplicate and be written in ink in the English language. It must furnish an exact and detailed statement of the marks and numbers of the packages referred to and the contents of each package, the country of origin, and boat upon which goods are shipped, and must state in yards, pieces, jugs, bottles, gallons, pounds, etc., the quantity of the articles contained in each parcel. The following declaration must also be attached to the invoice, signed by a duly authorized member of the exporting firm:

I, \_\_\_\_\_, hereby certify that I am the exporter of the articles specified in this invoice and that the contents of each package are enumerated in detail herein, and that the invoice shows the true price actually paid or to be paid for the goods specified and all charges separately thereon.

A fee of 1 per cent of the invoice value is charged for the certification of invoices by a Liberian consul.

Shipping documents should go forward separately from the goods.

Parcel-post packages require a signed invoice and certificate but do not require visa. One copy of the customs declaration (Form 2966) is needed. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Liberia by freight or express.

### MOROCCO

(French, Spanish, and Tangier, or International, Zones)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Morocco free of duty. Although not specifically mentioned in the tariff, it is understood that samples which otherwise would be dutiable will be admitted free if so mutilated as to be unsalable. Other samples are subject to the same rates of duty as apply to these goods when regularly imported as a commercial shipment.



Goods in general are subject to a duty of 12½ per cent of the c. i. f. value in port of entry, with the following exceptions: Fabrics of pure or mixed silk (except artificial silk), linings, apparel, trimmings, etc., gold and silver in ingots, jewelry, watchcases (without works), wire or galloon (even gilt or silvered), precious or imitation stones and rubies, wine, vinegar, distilled liquors, and food pastes, which are subject to a duty of 7½ per cent ad valorem. Alcohol and tobacco fall under special régimes.

There is no provision for the duty-free admission of advertising matter by any means of transportation. It is understood, however, that small parcels of advertising matter sent by mail to Morocco as "prints" would not be held for duty. Large quantities of catalogues, price lists, and printed advertising matter of all kinds, and printers' plates and clichés are classified as "Articles not specified," with a duty of 12½ per cent of the c. i. f. value.

*Prepayment of duty.*—In Morocco, as in other countries, it is always desirable to deliver free of cost to the consignee any advertising material, whether printed matter or samples. Duties can not be prepaid in the United States, but duty-paid delivery can be accomplished through consignment to a local agent in Morocco, for distribution, or by arrangement with an American freight forwarder operating there—the shipper being responsible, in both instances, for all expense incurred in the delivery of the parcels; or the shipper may himself mail to the Moroccan customer an international postal money order to cover the estimated amount of the duty and other charges.

*Method of shipment.*—Packages of samples weighing up to 18 ounces should go forward by sample post; larger packages may be sent by parcel post, freight, or express at the preference of the shipper. Advertising matter should be sent at printed-matter rates, as otherwise it will be subject to duty.

Inclosing samples and advertising matter (in bulk) in the same package or in a package with other commodities will in no way affect their customs treatment. They should, however, be separately invoiced on the commercial invoice which accompanies the package.

"Combination packages" are not accepted by United States post offices for mailing to Morocco.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Morocco. The weight limit is 11 pounds in Spanish Morocco unless sent via Spain—when 22 pounds are permitted—and 22 pounds in French Morocco and the Tangier zone. Such packages may be neither registered nor insured. Except to western French Morocco, transit fees are collected, varying with the weight and destination of the parcel. (For rates see United States Official Postal Guide, on file in local post offices.) There is, besides, a surcharge of 5 cents on each package to Tangier.

There is no postal C. O. D. service to any of these areas.

"Small packets" may be sent to French Morocco if the green label, Form C 1 (Postal Form 2976), is affixed to indicate that they

are subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed. There is no "small packet" service to the Spanish zone nor to Tangier.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise" to either the French or the Spanish zones of Morocco, but such packages may be sent to the Tangier zone and to Ceuta and Melilla if sent via Spain.

Dutiable articles are permissible in letter mail to each of these zones, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Moroccan customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No requirements are in force for marking goods to show country of origin. The only products for which there are special marking and labeling regulations are meat and meat products, canned foods, and alcoholic perfumery in the French zone. These regulations may be obtained upon request from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

*Documentation.*—Consular documents are not required on shipments to Morocco. The ordinary commercial invoice and ocean bill of lading suffice. They should be sent to the consignee separately from the goods.

Two copies of customs declaration Form No. 2966 are required on parcel-post packages to Spanish Morocco and the Tangier zone; one copy of Form No. 2966 and two copies of Form No. 2967 on parcel-post packages to eastern French Morocco; and one copy each of Form No. 2966 and Form No. 2967 on packages to western French Morocco. Grouping two or more packages under one declaration or set of declarations is not permitted in forwarding parcel-post shipments to any of these zones.

It is necessary, also, to attach to each parcel-post package a dispatch note (Form 2972), properly filled out, when the destination is either the Spanish or the Tangier zone, but not when the shipment is addressed to a place in the French zone.

The usual postal export declaration (Form S-250); required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Morocco by freight or express.

#### PORTUGUESE AFRICA

Portugal's colonial African possessions comprise three mainland areas, Mozambique (fronting the Indian Ocean) in the east and Angola and Portuguese Guinea in the west, and two groups of islands, the Cape Verde group and St. Thomas and Princes Islands. Angola lies along the Atlantic Ocean between the Belgian Congo and the South-West Africa Protectorate. The Cape Verde Islands are in the Atlantic about 500 miles west of the Sahara regions of

north-central Africa. Portuguese Guinea, adjoining French Guinea, lies northwest of Sierra Leone and Liberia. St. Thomas and Prince's Islands are in the Gulf of Guinea.

### ANGOLA

(Portuguese West Africa)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—The customs law of Angola, or Portuguese West Africa (Loanda, Benguela, Mossamedes, Ambriz, and Portuguese Congo), specifies that only specimens of goods to which can not be

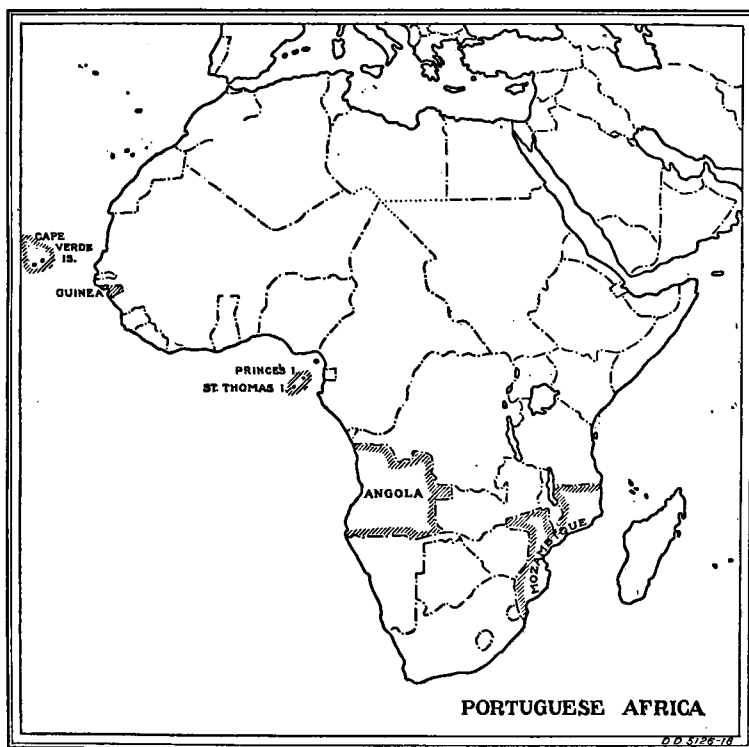


Figure 11.

attributed the character of a fiscal or commercial importation may be considered as samples. Those samples of goods are free of duty whose total weight does not exceed 500 grams (17.637 ounces) and whose respective duties do not exceed 2 escudos, except in the case of manufactured tobacco of any kind, powder, saccharin, opium, pure alcohol, or any goods whose importation is prohibited or is subject to permit.

Printed advertising matter is free of duty in Angola; electro-types and other printing plates are dutiable. The following schedule gives the customs classification and duties on advertising matter and printing plates of all kinds.

Tariff item	Article	Rate of duty on imports into—	
		The Conventional Basin of the Zaire <sup>1</sup>	Territories outside the Conventional Basin of the Zaire <sup>1</sup>
<b>ADVERTISING MATTER</b>			
ex108	Books or publications of any kind, catalogues and advertising matter printed in any language.....	<i>Ad valorem</i> Free.	<i>Ad valorem</i> <sup>2</sup> Free.
<b>ELECTROTYPES, ETC.</b>			
ex158	Printing characters and ornaments, including clichés:		
	From Portugal.....	3%	3%
	From foreign countries.....	3%	6%
163	Lithographic stones:		
	From Portugal.....	3%	3%
	From foreign countries.....	3%	6%

<sup>1</sup> Former name of the Congo River.

<sup>2</sup> *Ad valorem* duties are calculated on the export value in the place of the purchase of goods, increased by transport, insurance, commission, and any other expenses up to the entry of the goods into the customs area.

<sup>3</sup> There is a reduction of one-tenth of the duty on foreign goods imported in Portuguese ships.

Foreign goods reexported from Portugal are subject to a reduction of one-fifth of the duty.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to Angola. Since it is always advisable to deliver dutiable samples free of charge to prospective foreign customers, the services of a local agent in Angola or of an American freight forwarder operating there should be secured to clear the samples through the customs and deliver them to the Angolan merchant, billing the American exporter for all expense incurred. There is no international postal money-order service with Angola.

*Method of shipment.*—Small packages of samples should, if possible, go forward by sample post in order to insure duty-free admission; larger parcels may go forward by the means most convenient to the shipper. Small lots of advertising matter should be sent by mail as "prints." If sent in quantity by parcel post, freight, or express, packing samples and advertising matter in the same package or with other goods does not affect the duty on either.

"Combination packages" are not accepted by United States post offices for mailing to Portuguese West Africa.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to Angola. Packages may weigh up to 22 pounds, and both registry and insurance facilities are available. The registration of all parcels containing precious articles is obligatory. No transit fees are collected.

There is no postal C. O. D. service to Angola, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Angola customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—No regulations in regard to marking goods for shipment to Angola are in force.

*Documentation.*—Consular documents are not required, the commercial invoice and ocean bill of lading sufficing, except on goods transhipped in a Portuguese port. In that case a consular invoice is required to be visaed by a Portuguese consul. The fee charged by the consul for visa of this document is 4 per cent ad valorem, with a minimum fee of 4.50 escudos. Shipping documents should go forward to the consignee separately from the goods.

Parcel-post packages do not require consular invoices.

Parcels not exceeding three in number, mailed by the same sender to the same addressee at the same address, may be sent via parcel post to Angola under one customs declaration (Form 2966), provided each parcel in a group is numbered 1, 2, or 3 by the sender, as identification numbers, and provided further that each group (when more than one group is sent at a time by the sender to the same addressee) is indicated by a letter (a, b, c, and so on). For example, where there are two groups of three parcels each, the parcels should be marked "a-1," "a-2," "a-3," and "b-1," "b-2," "b-3."

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent singly to Angola; in the case of group shipments the declaration should be fastened to one of the parcels of the group. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Angola (Portuguese West Africa) by freight or express.

## CAPE VERDE ISLANDS

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Although no specific provision is made in the customs tariff for the duty-free admission of samples into the Cape Verde Islands, in practice samples of no commercial value are not held for duty. Other samples of dutiable goods would be subject to duty at the rate regularly applying on commercial shipments of the merchandise represented, most dutiable goods being subject to the general ad valorem duty of 46 per cent as "Articles not specified."

As in the case of samples, although no provision is found for the duty-free admission of advertising matter into these islands, no duty is assessed if it has no commercial value. Advertising matter having commercial value is subject to the general rate of 46 per cent of the c. i. f. value as "Articles not specified"; that sent in small quantities as "prints" by mail is free of duty. Printing plates are free of duty as "Accessories for industrial machines."

*Prepayment of duty.*—Duties can not be prepaid in the United States. Since it is always advisable to deliver dutiable samples and advertising matter free of charge to prospective foreign customers, the services of a local agent in the Cape Verde Islands or of an

American freight forwarder operating in these islands should be secured to clear the samples through the customs and deliver them to the merchant, billing the American firm for all expense incurred. There also is provision for international postal money-order service.

*Method of shipment.*—Although not subject to duty if of no commercial value, samples of no value should, if possible, be sent by sample post and advertising matter by mail as "prints." If sent in bulk by parcel post, freight, or express, the customs treatment of neither is affected by wrapping them together or by packing them with other merchandise. Both should be separately noted on the invoice in such case.

"Combination packages" are not accepted by United States post offices for mailing to these islands.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure impede the use of the parcel post in shipping to the Cape Verde Islands. Packages may weigh up to 22 pounds, and both registry and insurance facilities are available. Transit fees are not collected.

There is no postal C. O. D. service to these islands, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the insular customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations regarding the marking of goods for shipment to the Cape Verde Islands are in force.

*Documentation.*—Consular documents are not required on shipments to these islands. The commercial invoice accompanying bulk shipments should show the origin of the goods, the marks, the numbers, and gross weight of the packages, the kind of goods contained in each package, the net weight (detailed) of each kind of goods, the number of articles, and the value of the goods (detailed). Shipping documents should go forward separately from the goods.

Parcels not exceeding three in number, mailed by the same sender to the same addressee at the same address, may be sent via parcel post under one customs declaration (Form 2966), provided each parcel in a group is numbered 1, 2, or 3 by the sender, as identification numbers, and provided further that each group (when more than one group is sent at a time by the sender to the same addressee) is indicated by a letter (a, b, c, and so on). For example, where there are two groups of three parcels each, the parcels should be marked "a-1," "a-2," "a-3," and "b-1," "b-2," "b-3."

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent singly to the Cape Verde Islands. On group shipments, the declaration should be fastened to one of the parcels of the group. It is necessary, also, to attach to each parcel-post package a dispatch note (Form 2972) properly filled out.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Cape Verde Islands by freight or express.

### MOZAMBIQUE

(Portuguese East Africa)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—The area generally known as Mozambique is made up of Mozambique Province, the territory of the Company of Nyasa, which has now taken over the customs laws of the Province, and the territory of the Company of Mozambique (Manica and Sofala). The customs law of Mozambique Province permits the duty-free importation of samples in packages weighing not over 500 grams (17.637 ounces) on which the duties would not exceed 0.30 escudo. Samples in larger quantities or on which the duty exceeds 0.30 escudo are subject to the duties regularly applying on commercial shipments of the merchandise represented. It is provided that only those specimens to which, in a strict sense, the character of a fiscal or commercial importation can not be attributed may be considered as samples.

Under the law of the territory of the Company of Mozambique (Manica and Sofala), duty-free admission is granted to goods imported by parcel post, whether commercial shipment or samples, when the total of the duties and other taxes on each package does not exceed 0.40 gold escudo. Samples of other goods, except manufactured tobacco, when the duty does not exceed 0.20 gold escudo, also are duty free.

In the same way, advertising matter is accorded customs treatment varying with its destination. In Mozambique Province advertising matter of firms not located in Mozambique is free of duty, while all kinds of advertising matter of firms located in the Province are subject to duty. Printed advertising matter is free of duty in the territory of the Company of Mozambique and in the territory of the Company of Nyasa.

The customs treatment of dutiable advertising matter and printing plates in these areas is according to the following schedule:

Tariff item	Article	Rate of duty		
		Foreign goods	Portuguese goods	Foreign goods reexported from Portugal
	PROVINCE OF MOZAMBIQUE AND TERRITORY OF THE COMPANY OF NYASA			
103	Printing characters and ornaments, including plates and edgings, and engravings on wood or metal or stereotypes (clichés).....	<i>Ad valorem</i> 5%	<i>Ad valorem</i> 2.5%	<i>Ad valorem</i> 4%
ex149	Catalogues of firms which do not have establishments in Mozambique, advertising novelties and other articles of propaganda for selling goods, without commercial value, printed matter in any language, bound or not.....	Free.	Free.	Free.
ex150	Printed matter, lithographs, etc., on paper or cardboard, whatever may be their form of printing or engraving, including embossed work in white, catalogues and price lists of firms existing in Mozambique, post cards, etc., with printed words.....	50%	25%	40%
	NOTE.—Goods proceeding from foreign ports, when transported in Portuguese ships, are entitled to a reduction of one-tenth of the duties.			
	TERRITORY OF THE COMPANY OF MOZAMBIQUE (MANICA AND SOFALA)			
32	Printing characters and ornaments, and engravings on metal or wood or stereotypes (clichés).....	Free.	Free.	Free.
95	Books and pamphlets, including catalogues, and papers, and advertising matter, printed in any language.....	Free.	Free.	Free.
	NOTE.—There is a municipal tax at Beira on the above articles of 2 per cent <i>ad valorem</i> .			

<sup>1</sup> *Ad valorem* duties are calculated on the export value in the place of the purchase of goods, increased by transport, insurance, commission, and any other expenses up to the entry of the goods into the customs area.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to this area. Since it is always advisable to deliver dutiable samples and advertising free of charge to prospective foreign customers, the services of a local agent in Mozambique or of an American freight forwarder operating there should be secured to clear the samples through the customs and deliver them to the merchant, billing the American shipper for all expenses incurred. It also is possible to send to the Mozambique customer himself an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—In view of the conditions mentioned above, samples should go forward in very small packages, preferably by sample post, while advertising matter should go by regular mail as “prints” in order to avoid the necessity of declaration and, in some cases, payment of duty.

No penalty attaches to the mixed packing of bulk shipments of samples and advertising matter.

“Combination packages” are not accepted by United States post offices for mailing to Portuguese East Africa.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on parcel-post shipments to Mozambique. Packages may weigh up to 11 pounds but may be neither registered nor insured. Transit fees varying with the weight of the package are



collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to this area, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the colonial customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no regulations regarding the marking of goods for shipment to Mozambique.

*Documentation.*—No consular invoices are required on shipments to Mozambique, except on goods transhipped in a Portuguese port. The commercial invoice is necessary, and should show the origin of the goods; the marks, the numbers, and gross weight of the packages, and the kind of goods contained in each, the net weight (detailed) of each kind of goods, the number of articles, and the value of the goods (detailed). When shipments are made via a Portuguese port, they should be accompanied by a consular invoice visaed by a Portuguese consul. The visa fee is 3 per cent of the value of the shipment, with a minimum of 2.25 escudos. A visaed consular invoice is not required for shipments of goods whose value does not exceed 22.50 gold escudos, whatever their weight, and of articles without commercial value, which are actually samples and for that reason do not have to be listed on the manifests. Shipping documents should go forward to the consignee separately from the goods.

Group shipments by parcel post are permitted entry into Mozambique. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to Mozambique; in the case of group shipments, the customs declaration must be fastened to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Mozambique (Portuguese East Africa) by freight or express.

#### PORTUGUESE GUINEA

##### SAMPLES AND ADVERTISING MATTER

*Import duties.*—The customs tariff of Portuguese Guinea exempts samples the weight of which does not exceed 500 grams (17.637 ounces) and on which the duties do not exceed 1 escudo. Samples

of no value sent by sample post fall under this exemption, which covers also small quantities of dutiable goods. Packages of samples of value in quantities larger than those just mentioned are subject to the duties regularly applying on commercial shipments of these goods. The law also states that this exemption applies to only those specimens of merchandise to which the character of an "importation," in any strict fiscal or commercial sense, can not be attributed.

Although no provision is made in the customs tariff of Portuguese Guinea for the duty-free admission of advertising matter except such as may be admitted as "books," it is understood that advertising matter in small quantities is not held for duty, particularly if sent by the regular mails as "prints." All dutiable advertising matter and printing plates of all kinds are classed as "Articles not specified," with a general rate of 13 per cent of the value of the package (6 per cent ad valorem applies on imports from Portugal). There is also a municipal tax of 20 per cent of the duty on all dutiable imports. The ad valorem rates are calculated on the c. i. f. value in port of entry.

*Prepayment of duty.*—Duties can not be prepaid in the United States. Since it is always advisable to deliver dutiable samples free of charge to prospective foreign customers, the services of a local agent in Portuguese Guinea or of an American freight forwarder operating there should be secured to clear the samples through the customs and deliver them to the merchant, billing the American firm for all expense incurred. There is no provision for international postal money-order service.

*Method of shipment.*—It is advisable to send samples in small quantities by sample post, or, if they can not be made to conform to the weight limit of 18 ounces, they should go forward by parcel post. Advertising matter should be sent by mail as "prints"; otherwise it may be considered as having commercial value and therefore subject to duty.

The customs treatment of bulk shipments of samples and advertising matter is not affected by wrapping them in the same package or with other merchandise. They should be separately mentioned on the invoice, however.

"Combination packages" are not accepted by United States post offices for mailing to Portuguese Guinea.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on shipping by parcel post to Portuguese Guinea. Packages may weigh up to 22 pounds. Both registry and insurance facilities are available. The registration of all parcels containing precious articles is obligatory. No transit fees are collected.

There is no postal C. O. D. service to this area, nor has provision been made for sending the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the colonial customs authorities for

examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No regulations regarding the marking of goods are in effect in Portuguese Guinea.

*Documentation.*—Consular documents are not required on shipments to Portuguese Guinea; the commercial invoice and ocean bill of lading suffice. These should go forward to the consignee separately from the goods.

Parcels not exceeding three in number, mailed by the same sender to the same addressee at the same address, may be sent via parcel post under one customs declaration, in duplicate, provided each parcel in a group is numbered 1, 2, or 3 by the sender, as identification numbers, and provided further that each group (when more than one group is sent at a time by the sender to the same addressee) is indicated by a letter (a, b, c, and so on). For example, where there are two groups of three parcels each, the parcels should be marked "a-1," "a-2," "a-3," and "b-1," "b-2," and "b-3."

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent singly to Portuguese Guinea. On group shipments the declaration should be fastened to one of the parcels of the group. It is necessary, also, to attach to each parcel-post package a dispatch note (Form 2972) properly filled out.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Portuguese Guinea by freight or express.

### ST. THOMAS AND PRINCES ISLANDS

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—The customs tariff of St. Thomas and Princes Islands provides for the duty-free admission of samples of merchandise when the total weight is not over 500 grams (17.637 ounces) and on which the duty does not exceed 2 escudos. This exemption does not apply to manufactured tobacco of any kind, powder, saccharin, opium, or pure alcohol or any other product which is under import prohibition or restriction. A sample is further defined as "a specimen of merchandise which has not the attribute or character of an importation in a strict commercial or fiscal sense." Samples of no value sent by sample post fall under this exemption. Dutiable samples in excess of the above exemption are subject to the same rate of duty as regularly applies on commercial shipments of the merchandise represented.

While all advertising matter is regularly dutiable in St. Thomas and Princes Islands, it is understood that in practice it is rarely held for duty if sent in small quantities by the regular mails as "prints." The duties on printed advertising matter and on printing plates are assessed as follows:

Tariff item	Article	Rate of duty	
		General <sup>1</sup>	Portuguese preferential
	<b>ADVERTISING MATTER</b>		
ex48	Books or publications of whatever kind, catalogues and printed cards, and advertising matter of no commercial value.....	<i>Ad valorem</i> <sup>2</sup> 1%	<i>Ad valorem</i> <sup>2</sup> 0.5%
	<b>ELECTROTYPES, ETC.</b>		
ex86	Stereotypes, presses, type and all similar material used in typography, except paper and ink.....	10%	5%

<sup>1</sup> Applies to the United States.

<sup>2</sup> *Ad valorem* rates are calculated on the c. i. f. value in port of entry.

*Prepayment of duty.*—Duties can not be prepaid in the United States. Since it is always advisable to deliver dutiable samples free of charge to prospective foreign customers, the services of a local agent in St. Thomas and Princes Islands or of an American freight forwarder operating there should be secured to clear the samples through the customs and deliver them to the merchant, billing the American firm for all expense incurred. There is no provision for postal money-order service.

*Method of shipment.*—It is advisable to send samples in small quantities by sample post, or, if they can not be made to conform to the weight limit of 18 ounces, they should go forward by parcel post. Advertising matter should be sent by mail as “prints”; otherwise it may be considered as having commercial value and therefore subject to duty.

The customs treatment of bulk shipments of samples and advertising matter is not affected by wrapping them in the same package or with other merchandise. They should be separately mentioned on the invoice, however.

“Combination packages” are not accepted by United States post offices for mailing to this Portuguese colony.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps in the way of added charges or tedious customs procedure on shipments by parcel post to St. Thomas and Princes Islands. Packages may weigh up to 22 pounds. Both registry and insurance facilities are available. The registration of all parcels containing precious articles is obligatory. No transit fees are collected.

There is no postal C. O. D. service to these islands, nor has provision been made for sending the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are permissible in letter mail if registered, and provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the insular customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

### MARKING AND DOCUMENTATION

*Marking.*—No regulations regarding the marking of goods are in effect in St. Thomas and Princes Islands.

*Documentation.*—Consular documents are not required on shipments to these islands; the commercial invoice and ocean bill of lading suffice. These should go forward to the consignee separately from the goods.

Parcels not exceeding three in number, mailed by the same sender to the same addressee at the same address, may be sent via parcel post under one customs declaration (Form 2966), provided each parcel in a group is numbered 1, 2, or 3 by the sender, as identification numbers, and provided further that each group (when more than one group is sent at a time by the sender to the same addressee) is indicated by a letter (a, b, c, and so on). For example, where there are two groups of three parcels each, the parcels should be marked "a-1," "a-2," "a-3," and "b-1," "b-2," "b-3."

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent singly to Portuguese Guinea. On group shipments the declaration should be fastened to one of the parcels of the group. It is necessary, also, to attach to each parcel-post package a dispatch note (Form 2972) properly filled out.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to St. Thomas and Princes Islands by freight or express.

### SPANISH AFRICA

Spanish Africa embraces the Canary Islands in the Atlantic Ocean not far off the coast of Morocco; the mainland areas of Rio de Oro, west of the Sahara, bordering the Atlantic, and Spanish Guinea or Rio Muni, on the west coast touching the Gulf of Guinea; and Fernando Po, an island in that gulf. The customs duties and the customs and other regulations of these territories are discussed separately in this study.

### CANARY ISLANDS AND RIO DE ORO

#### SAMPLES AND ADVERTISING MATTER

The ports of the Canary Islands and of Rio de Oro on the African mainland are free ports, with duties on only a limited number of commodities such as spirits, tobacco, and some foodstuffs. There is, however, a minor "insular board" tax on imports at Las Palmas and there are a few minor charges and stamp fees on bulk shipments of certain goods, but none of these charges apply to shipments of samples and advertising matter. The question of duty therefore does not figure in forwarding such packages to the Canary Islands and Rio de Oro nor is duty assessed on printing plates of any kind. They may be sent by the method of transportation most convenient to the shipper; but in sending small packages it is simpler, both for the sender and for the addressee, to use the sample post for samples and to forward advertising at printed-matter mail rates.

“Combination packages” are not accepted by United States post offices for mailing to these areas.

**USE OF THE MAILS IN FOREIGN TRADE**

There are no handicaps in the way of added charges or tedious customs procedure on the use of the parcel post to the Canary Islands. Packages may weigh up to 22 pounds, but may be neither registered



Figure 12

nor insured. A flat transit fee of 20 cents up to 11 pounds and 30 cents up to 22 pounds and a flat surcharge of 5 cents are collected on each parcel-post package to the Canary Islands. There is no parcel-post service with Rio de Oro.

There is no postal C. O. D. service to these Spanish colonies, nor has provision been made for sending there the class of regular mail known as “small packets.”

Packages of merchandise up to 8 ounces in weight may be sent by the regular mails to the Canary Islands and Rio de Oro. (This service is not to be confused with the parcel post.) Packages must not have a customs declaration attached and must not be sealed.

Dutiable articles are permissible in letter mail to the Canary Islands and Rio de Oro, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal

Form 2976), showing that the articles are to be submitted to the colonial customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

No regulations regarding the marking of goods are in effect in these Spanish colonies.

Consular documents are not needed on shipments to the Canary Islands and Rio de Oro. The usual commercial invoice and ocean bill of lading (which should go forward separately from the goods) suffice.

Two copies of the customs declaration (Form 2966) are required on parcel-post packages sent to the Canary Islands. The customs declarations must be written in Spanish or French, with an interlined translation in English. In the first column of the declaration, under the heading "Description of parcel," the gross weight of the entire parcel and the net weight of its contents must be given. Packages and the customs declarations which accompany them should bear a complete local address; that is, the name of the street and the number of the house or other designation of the exact address at which the addressees may be found. Packages not thus fully addressed are likely to be delayed in delivery. This information is desired by the Spanish customs authorities in order to adjust customs and transportation charges. In case of nondelivery of a parcel or its refusal by the addressee, the sender will be consulted with respect to its disposition; if no reply is received by the administration concerned within a period of two months from the date of notice of nondelivery, the parcel will be returned to the country of origin. All charges accruing on a parcel not delivered must be paid by the sender at the time of its return delivery to him.

Grouping two or more parcel-post packages under one customs declaration is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package sent to the Canary Islands.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to these Spanish colonies by freight or express.

#### SPANISH GUINEA

(Fernando Po and Rio Muni)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Fernando Po and Rio Muni free of duty. Samples of value are subject to the duties regularly applying on commercial shipments of the merchandise represented.

All advertising matter printed in the language of a foreign country is free of duty in the Spanish territories in the Gulf of Guinea, whether sent in large or in small quantities. Printing plates, such as electrotypes, stereotypes, matrices, and clichés, appear to be duti-

able as "Articles not specified" at the rate of 3 gold pesetas per 100 net kilos, when imported from the United States.

*Prepayment of duty.*—Duties can not be prepaid in the United States. Inasmuch as it is always advisable to deliver dutiable samples and advertising free of charge to prospective foreign customers, the services of a local agent in Spanish Guinea or of an American freight forwarder operating there should be secured to clear the samples through the customs and deliver them to the merchant, billing the American shipper for all expense incurred. There also is provision for international postal money-order service.

*Method of shipment.*—Since there is no duty on trade samples of no value or on advertising matter, they may go forward by any method the shipper chooses, but in view of the simplicity of delivery of samples by sample post and of printed matter by the regular mails these services should be used when sending small parcels.

Packing samples and advertising matter together or with other merchandise does not affect the customs treatment of either. They should, however, be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to Spanish Guinea.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap in the way of added charges or tedious customs procedure on parcel-post shipments to Spanish Guinea. Packages may weigh up to 22 pounds but may be neither registered nor insured. Transit fees varying with the weight of the package are collected. (For rates see United States Official Postal Guide, on file in local post offices.)

There is no postal C. O. D. service to these colonies, nor has provision been made for sending there the two classes of regular mail known as "small packets" and "8-ounce merchandise."

Dutiable articles are not permitted in letter mail.

#### MARKING AND DOCUMENTATION

*Marking.*—No special regulations in regard to the marking of goods are in force in Spanish Guinea.

*Documentation.*—Dutiable goods should be accompanied by a certificate of origin, duly visaed by a Spanish consul, in order to obtain benefit of the second-column (or lower) rates of duty. The Spanish regulations in regard to the form of the certificate are in effect. (See p. 217.) The fee for consular visa is \$1.75. No consular documents are required on samples and advertising matter. Shipping documents should go forward to the consignee separately from the goods.

Three copies of the customs declaration (Form 2966) are required on each parcel-post package sent to Spanish Guinea. Grouping two or more such parcels under one set of declarations is not permitted. A dispatch note (Form 2972), properly filled out, must be attached to each parcel-post package.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Spanish Guinea by freight or express.



## OCEANIA

### AUSTRALIA

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into Australia free of customs duty. When the samples represent complete articles of commercial value, duty is levied as on an ordinary commercial shipment of these commodities.

Advertising matter is dutiable upon importation into Australia whether shipment be made by parcel post, express, or freight. Even when single copies of catalogues, price lists, trade circulars, etc., are forwarded through the mail, they are subject to duty if the duty on the total amount posted in any one mail by any one consignor to any one State is over 1 shilling. In posting so as to take advantage of the privilege of free admission of single copies of advertising matter, mailing should be done at long enough intervals to avoid an accumulation of much over a pound making the same boat, lest in that way the benefit of this concession be lost. Moreover, if the authorities find that this provision is being abused and that there is a steady flow of the advertising matter of one foreign firm to Australia, the privilege may be withdrawn and all of the firm's advertising matter may be assessed duty—even single small parcels to one addressee. The duties on advertising matter were so considerably increased in 1930 that the charge on even one small package is quite likely to exceed the 1-shilling exemption, hence it is advisable to make use of customs stamps to prepay the duty on all single packages or envelopes containing printed advertising matter.

Duty on printed advertising matter of all kinds is at the rate of 54 cents per pound or 82½ per cent ad valorem, whichever is the higher, plus in each case a 10 per cent ad valorem primage tax and a 6 per cent ad valorem sales tax.

Packages containing advertising matter should be invoiced to show its exact weight and value. The customs regulations further provide that demurrage at the rate of 2 pence for each 24 hours or part thereof shall be charged on parcels not claimed within 72 hours after notice has been given of their arrival.

The duty on packages weighing less than 1 pound, whether paid by the consignor in the United States (by means of customs stamps or international postal money order) or by the consignee in Australia, is assessed according to the following scale: Weighing up to—

	Cents			Cents
One-fourth ounce.....	1		2 ounces.....	7
One-half ounce.....	2		2¼ ounces.....	8
1 ounce.....	3		2½ ounces.....	9
1½ ounces.....	4		3 ounces.....	10
1¾ ounces.....	5		3¼ ounces.....	11
1⅞ ounces.....	6		3½ ounces.....	12

	Cents		Cents
3¼ ounces.....	13	10 ounces.....	34
4¼ ounces.....	14	10½ ounces.....	35
4½ ounces.....	15	10¾ ounces.....	36
4¾ ounces.....	16	11 ounces.....	37
5 ounces.....	17	11¼ ounces.....	38
5¼ ounces.....	18	11½ ounces.....	39
5½ ounces.....	19	11¾ ounces.....	40
6 ounces.....	20	12 ounces.....	41
6¼ ounces.....	21	12½ ounces.....	42
6½ ounces.....	22	12¾ ounces.....	43
6¾ ounces.....	23	13 ounces.....	44
7 ounces.....	24	13¼ ounces.....	45
7½ ounces.....	25	13¾ ounces.....	46
7¾ ounces.....	26	14 ounces.....	47
8 ounces.....	27	14¼ ounces.....	48
8¼ ounces.....	28	14½ ounces.....	49
8½ ounces.....	29	14¾ ounces.....	50
9 ounces.....	30	15 ounces.....	51
9¼ ounces.....	31	15½ ounces.....	52
9½ ounces.....	32	15¾ ounces.....	53
9¾ ounces.....	33	16 ounces.....	54

When any of the above rates amount to less than 82½ per cent of the value of the printed matter, that is, if the customs authorities value the package at over 65 cents per pound, the ad valorem rate applies, and in prepaying the duty that rate must be used.

Duty is charged on advertising insets contained in magazines or similar publications, whether imported into Australia by post or otherwise, when loose, gummed, in post-card form, or sewn or otherwise fastened in but perforated for the purpose of being detached. This does not apply, however, to the ordinary advertising pages which clearly form part of the magazine and which usually (although not always) bear consecutive roman numerals or are paged consecutively with the literary contents.

Electrotypes, stereotypes, and matrices are dutiable at the rate of 2 shillings per block of 6 square inches and under, with 4 pence for every additional square inch over 6 inches. Where blocks or matrices are imported containing more than one design, the duty is charged on each design as if it were a separate block.

*Prepayment of duty.*—Manufacturers who go to the trouble of issuing expensive catalogues and price lists often suffer a very serious disadvantage when packages of these arrive in Australia addressed to business men who find themselves called upon to pay both duty and short postage. In many cases, despite a previous inclination on the Australian's part to purchase the merchandise represented by the catalogue, its receipt in this manner may so offend him that he refuses to give further consideration to any wares that particular manufacturer has to offer. American exporters should make certain that duties are fully prepaid on all such shipments and that the packages bear the full amount of postage required.

Frequent complaints are received from American firms, which can not understand why their advertising circulars, sometimes of only one or two pages each, have been returned to them bearing a notation that they have been refused because of duty. This refusal and return of advertising matter is so frequent as to be almost an established custom when sent without prepayment of the duty and additional sales and primage taxes.

Prepayment of duty on all kinds of printed advertising matter sent to Australia may be made by means of customs stamps, which are obtainable from the Official Representative of the Commonwealth of Australia, Suite 1026, 25 Broadway, New York City. These stamps should, without fail, be affixed on the reverse side of the package in an amount sufficient to cover the duties and taxes in full. They may be purchased in denominations of ½, 1, 1½, 2, 3, 4, 5, 6, 8, and 10 pence and 1 shilling on payment by check, money order, or cash.

Duties on samples can not regularly be prepaid, but shipment in bulk may be made to a local customs broker or other agent in Australia for distribution there after paying the duty, or the services of an American forwarding company may be engaged to deliver the samples free of cost to the Australian merchant, billing the consignor for all expense incurred. If it is decidedly more convenient to send the package by parcel post, an international postal money order for the amount of the duties and other charges may be mailed to the consignee direct.

*Method of shipment.*—Samples of no commercial value may be sent in small quantities by sample post. Other samples and all bulk shipments of samples may be sent by parcel post, express, or freight, as is most convenient to the shipper. Advertising matter to be admitted free must go by mail in the very small quantities noted above.

The rate of duty on bulk shipments of samples and advertising matter is not affected by the method of shipment, nor is the customs treatment of either affected by being inclosed in the same package or with other commodities.

“Combination packages” are not accepted by United States post offices for mailing to Australia.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap on the use of the parcel post to Australia other than that duty becomes payable on advertising matter. (As explained above, catalogues, price lists, etc., are admitted free only when sent by the regular mails as “printed matter” and in the very smallest quantities.) Parcel-post packages may weigh up to 11 pounds but may be neither registered nor insured. No transit fees are charged. A delivery fee of 6d. (12 cents) is collected from the consignee for each parcel-post package.

There is no postal C. O. D. service to Australia.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to Australia, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) properly filled out or an invoice must be inclosed in the package.

## MARKING AND DOCUMENTATION

*Marking.*—Australia prohibits the importation of all articles to which, or to the labels of which, is applied any markings in a language other than that ordinarily used by the people of the country of origin, unless there is also applied, in conspicuous characters, a definite statement in the English language indicating the country in which the articles were made or produced. Foreign goods bearing the name of an Australian dealer or importer or of some place that may be regarded as Australian must be marked "Made in \_\_\_\_\_," followed by the name of the country in which they originated; for example, "Made in U. S. A." The name of the country of origin must accompany the trade descriptions which are required to be attached to certain imported products, namely, articles of food and drink and their ingredients, medicinal preparations, fertilizers, agricultural seeds and plants, apparel (including boots and shoes) and material from which apparel is manufactured, and jewelry. Risk of forfeiture of the goods or a heavy fine is attendant upon failure of observe the Australian marking regulations.

When the dry or liquid contents of packages are shown on labels, they should be expressed in imperial units of measure (about one-fifth more than the corresponding American unit).

*Documentation.*—Packages sent by parcel post should be invoiced on the same forms as are required for shipments by other means of transportation. The document required is a modification of the standard invoice recommended by the British Imperial Customs Conference and adopted by a number of British areas, the form as used for Australia being shown below. This document should go forward separately from the goods.

## REQUIRED FORM OF INVOICE AND DECLARATION FOR AUSTRALIA

[To be written, typed, or printed on firm's letterhead]

Country of origin	Marks and numbers on packages	Quantity and description of goods	Current domestic values in currency of exporting country (see pars. 3 and 4 of certificate)		Selling price to purchaser	
			@	Amount	@	Amount

Enumerate the following charges, and state whether each amount has been included in or excluded from the above current domestic value:

	Amount in currency of ex- porting country	State if included in the above current domestic value
(1) Cartage to rail and/or to docks.....		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance.....		
(3) Labor in packing the goods into outside packages.....		
(4) Value of outside packages.....		
(5) If the goods are subject to any charge by way of royalties, state full particulars of royalties below.....		
.....		
.....		

[Declaration on reverse side of invoice]

I, \_\_\_\_\_, of \_\_\_\_\_, of \_\_\_\_\_, manufacturer/supplier of the goods enumerated in this invoice, amounting to \_\_\_\_\_, hereby declare that I [have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier and that I] have the means of knowing and I do further declare as follows:

(Par. 1 (b) is for goods on consignment. Delete par. 1 (a) or 1 (b), whichever is not applicable.)

1. (a) That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods and the actual quantity and description thereof.

1. (b) That this invoice is in all respects correct and contains a true and full statement as to the quantity and description of the goods and of the price which would have had to be paid by a purchaser in Australia had the goods been sold to an Australian importer instead of being consigned for sale in Australia.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and that no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever, other than as fully shown on this invoice, or as follows:

3. That the domestic values shown in the column headed "Current domestic value in currency of exporting country" are those at which the above-mentioned firm or company is supplying or would be prepared to supply to any and every purchaser for home consumption in the country of exportation and at the date of exportation identically similar goods in equal quantities, at \_\_\_\_\_, subject to \_\_\_\_\_ per cent cash discount, and that such values include/exclude the cost of outside packages, if any, in which the goods are sold in such country for domestic consumption.

4. That the said domestic value includes any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty amounting to \_\_\_\_\_ has been/will be allowed by the revenue authorities in the country of exportation.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_

Witness: \_\_\_\_\_

Signature \_\_\_\_\_

One copy of the customs declaration (Form 2966) is necessary on shipments by parcel post to Australia. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial par-

cel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to Australia by freight or express.

### BRITISH OCEANIA<sup>1</sup>

(Brunei, Fiji Islands, Friendly or Tonga Islands, Gilbert and Ellice Islands, Mauritius, New Hebrides,<sup>2</sup> North Borneo, Papua, St. Helena, Sarawak, Seychelles, Solomon Islands and Santa Cruz, Territory of New Guinea, and Territory of Western Samoa)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—There are a great many small islands in the Pacific and Indian Oceans under British rule where the same general conditions as to customs treatment of samples and advertising matter, method of shipment, prepayment of duties, etc., outlined already for other small British colonies are encountered. An itemized statement of the customs treatment of samples of no commercial value, advertising matter, and printers' plates is given below.

Article	Rate of duty	
	General	British preferential
<b>BRUNEI</b>		
Articles not specified.....	<i>Ad valorem</i> <i>Free.</i>	<i>Ad valorem</i>
<b>FJI ISLANDS</b>		
Patterns and cut samples, show cards and advertising matter of no commercial or permanent value.....	<b>Free.</b>	<b>Free.</b>
Stereotypes and other printers' blocks.....	<b>35%</b>	<b>20%</b>
<b>FRIENDLY OR TONGA ISLANDS</b>		
Patterns and samples of no commercial value.....	<b>Free.</b>	
Advertising matter of no commercial value, photographs and pictures, calendars and cards arriving by post and not for sale, books, pamphlets, and periodicals and newspapers as such.....	<b>Free.</b>	
Articles not specified, including all printers' plates.....	<b>12½%</b>	
<b>GILBERT AND ELLICE ISLANDS</b>		
Patterns and cut samples.....	<b>Free.</b>	
Books and periodicals, printed matter other than stationery, show cards and advertising matter of no commercial value, and pictures and photographs unframed.....	<b>Free.</b>	
Printing machinery, type and appliances.....	<b>Free.</b>	
<b>MAURITIUS</b>		
Samples of no commercial value.....	<b>Free.</b>	
Advertising material (except playing cards and matches).....	<b>5%</b>	
Books and printed matter, newspapers, catalogues, price lists, commercial documents, etc.....	<b>Free.</b>	
Articles not specified, including printers' plates.....	<b>12%</b>	
Articles by post of less than 50 cents value, or those on which the duty does not exceed 5 cents.....	<b>Free.</b>	
<b>NEW HEBRIDES</b>		
Show cards, patterns, and samples of no commercial value.....	<b>Free.</b>	
Books, periodicals, and other printed matter and advertising matter of no commercial value.....	<b>Free.</b>	
Articles not specified, including printers' plates.....	<b>5%</b>	

<sup>1</sup> For convenience of treatment the widely scattered British island possessions in the South Atlantic, Indian, and Pacific Oceans have been grouped under this one head.

<sup>2</sup> New Hebrides Condominium is governed jointly by Great Britain and France.

Article	Rate of duty	
	General	British preferential
<b>NORTH BORNEO</b>		
Articles not specified, of metal or wood.....	<i>Ad valorem</i> 10%	<i>Ad valorem</i>
Other articles not specified.....	10%	
<b>PAPUA</b>		
Samples of no commercial value.....	Free.	
Books, periodicals, and newspapers, advertising matter for free distribution not specified.....	Free.	
Printing machinery and parts.....	Free.	
Surtax on all imports, dutiable or free, 4%.		
<b>ST. HELENA</b>		
Samples, advertising matter of all kinds, and printing plates.....	Free.	
<b>SARAWAK</b>		
Samples, advertising matter of all kinds, and printers' plates.....	Free.	
<b>SEYCHELLES</b>		
Bona fide samples, not intended for sale, except samples of spirits and tobacco.....	Free.	
Printed matter.....	Free.	
Articles not specified.....	15%	
There is a landing charge of 0.10 rupee on all parcel-post packages.		
There is a surtax of 10% of duty on all imports.		
<b>SOLOMON ISLANDS AND SANTA CRUZ</b>		
Patterns and cut samples of no commercial value.....	Free.	
Books and periodicals, show cards, pictures, photographs, and advertising matter of no commercial value.....	Free.	
Printing machinery, type, and lithographic appliances and component parts thereof.....	Free.	
<b>TERRITORY OF NEW GUINEA (FORMERLY GERMAN)</b>		
Samples of no commercial value.....	Free.	
Printed advertising matter and books.....	Free.	
Printing plates (articles not specified).....	10%	
<b>TERRITORY OF WESTERN SAMOA (FORMERLY GERMAN)</b>		
Printed matter.....	Free.	
Articles not specified, including printing plates, and (probably) samples except by sample post.....	22%	15%
Ad valorem duties are calculated on the invoice price increased by 10 per cent to cover cost of transportation.		

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to British Oceania. Accordingly, since it is always advisable to deliver dutiable samples and advertising to prospective foreign customers free of cost, the services of local agents in these islands or of American freight forwarders operating there should be secured to clear the packages through the customs and deliver them to the consignees, billing the shipper in the United States for all expense incurred. It also is possible for the shipper himself to mail to the consignee an international postal money order covering the amount of duties and other charges to each of these areas except New Hebrides, New Guinea, and the Solomon Islands, where there is no provision for postal money-order service.

*Method of shipment.*—Samples of no value should go forward by sample post and advertising matter at printed-matter rates. Bulk shipments may be sent by the means most convenient to the exporter,

since the method of shipment does not affect the customs treatment of packages.

Packing samples and advertising matter in the same parcel or with other commodities will not affect the duty on either if sent by parcel post, freight, or express. They should, however, be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices to these British colonies and mandates.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on shipping by parcel post to any of these islands. Packages may weigh 11 pounds to the Gilbert and Ellice Islands, New Guinea and the Solomon Islands, the New Hebrides Condominium, Papua, Tonga (or Friendly) Islands, and Western Samoa; 20 pounds to the Seychelles; and 22 pounds to Brunei, Fiji, Mauritius, North Borneo, St. Helena, and Sarawak. Parcels mailed to the Seychelles weighing more than 11 pounds must not contain bullion, coin, or jewelry. Packages may be registered only to Western Samoa, and may be insured only to North Borneo and Sarawak. Transit fees are collected on parcel-post packages to all of these islands except to Fiji and Western Samoa.

There is no postal C. O. D. service to these territories.

"Small-packet" mail (see p. 7) may be sent to British North Borneo, Sarawak, Seychelles, St. Helena, Solomon Islands, Fiji Islands, Mauritius, Territory of New Guinea, New Hebrides Condominium, and Papua. If sent to Western Samoa or to the Tonga (or Friendly) Islands, they are sent at the owner's risk. There is no "small-packet" service to Brunei, or the Gilbert and Ellice Islands.

No provision has been made for sending to any of these areas the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to all of these areas except the Tonga Islands and Western Samoa—to which destinations, however, they will, in the absence of definite information on this point, be accepted at the owner's risk—if the green label, Form C 1 (Postal Form 2976), is affixed to each letter or package, indicating that it is to be submitted to customs inspection at destination. A customs declaration (Form 2966) or an invoice must be inclosed.

#### MARKING AND DOCUMENTATION

*Marking.*—No particular marking regulations are found except in the Fiji Islands, where certain foodstuffs require special marking. Specific information on the subject may be obtained from the Division of Foreign Tariffs, Bureau of Foreign and Domestic Commerce, Washington.

Goods marked with any false indication of British origin (in the case of New Hebrides, of British or French origin) would be penalized under the various merchandise marks acts in force in the different areas. These laws are not so drastic as in British India and Ceylon, where the use of the English language in marking goods



is interpreted as an indication of British origin and penalized unless countermarked with an indication of the origin in prescribed legends.

*Documentation.*—Consular documents are not required on shipments to these islands. With the exception of the Fiji Islands, Gilbert and Ellice Islands, Solomon Islands, Seychelles, and Mauritius, the only documents required are the ordinary commercial invoice and ocean bill of lading. In shipping to Mauritius, the standard invoice form (see under Newfoundland, p. 33) is required; for the Seychelles, Gilbert and Ellice Islands, and the Solomon Islands the abbreviated form (see under British Guinea, p. 127) should be used. The Fiji Islands demand the form almost identical to that used by New Zealand, found on page 367. These invoices are required only on shipments subject to ad valorem rates of duty.

All shipping documents should be sent to the consignee separately from the goods.

Group shipments via parcel post are permitted entry into the Fiji Islands and North Borneo, but not into the other areas discussed here. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel, and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively  $1/12$ ,  $2/12$ ,  $3/12$ , and so on.

One copy of the customs declaration (Form 2966) is required on parcel-post packages to these islands with the exception of Mauritius, where three copies of the customs declaration are required on each package. In the case of group shipments to the Fiji Islands and North Borneo, the customs declaration must be fastened to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to British Oceania by freight or express.

## FRENCH OCEANIA

### FRENCH ESTABLISHMENTS IN OCEANIA

(Gambier Group, Leeward Islands, Marquesas Islands, Rapa Island, Society Islands, Tuamotu Archipelago, and Tubuai or Austral Islands)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into the French Establishments of Oceania free of duty. The customs authorities of these islands consider as samples of no commercial value the following: Pieces of unmatched or imperfect articles designed to serve as samples without in themselves being fit to be used as articles of commerce, such as textile materials, seeds, or flour shipped in small quantities; samples of piece goods, and whole articles, silk, laces, tulle, etc., so mutilated as to have no intrinsic value. Unmatched objects (a stocking, a glove, a shoe, etc.) are, in

general, accepted without being torn, provided each package contains but one type of small value. It also is permissible to ship entire articles which, taken separately, are without appreciable value and whose shipping marks clearly show them to be specimens only.

The tariff permits the entry of samples of printing type, single keys, newly cut flowers, objects of natural history (animals and dried or preserved plants, specimens of geology, etc.), tubes of serum, and pathologic objects that are inoffensive by their method of preparation and packing.

The articles mentioned above are generally delivered to the consignees without any customs formality or duty. However, the post office is authorized to submit to the customs officers the parcels, sealed or unsealed, that seem to contain articles the importation of which is forbidden or which are taxable by the customs service.

Articles which are not passable as samples by the customs service are substances of gold or silver, precious objects, jewelry, dangerous or inflammable materials or explosives, those that have an offensive odor, dead or live animals (except bees), and, in general, all articles capable of injuring or infecting postal employees or of destroying or damaging correspondence in the mail.

Articles which are mentioned above are not passable as samples of no value, and if discovered by the authorities are either returned to the place of origin or destroyed.

Advertising matter sent by the regular mails as "prints" is admitted free of duty without customs formality. Books, catalogues and prospectuses, and commercial announcements are free of duty even if sent in bulk. Engravings, photographs, and pictures also are passable as duty-free advertising matter, but must be labeled as such and bear the legend "To be submitted to customs inspection." Printing plates, clichés, etc., are free of duty in these islands.

There is a general import tax of 2 per cent ad valorem applying on all imports of all origins, which would apply to all articles having commercial value.

*Prepayment of duty.*—In French Oceania, as in other countries, it is always desirable to deliver any advertising material, whether printed matter or samples, to the consignee free of all expense. Duties can not be prepaid in the United States on shipments to these areas, but duty-paid delivery can be effected through consignment in bulk to a local agent in the islands or by arrangement with an American freight forwarder operating there. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. International postal money-order service is available.

*Method of shipment.*—Samples of no commercial value should go forward by sample post if possible, in order to insure their admission without customs formalities, and for the same reason it is advisable to forward advertising matter by mail as "prints." If forwarded by parcel post or other means of transportation, both samples and advertising matter must be declared by the importer.

If shipped in bulk, the inclosure of samples and advertising matter in the same package or with other merchandise will not affect the customs treatment of either.

“Combination packages” are not accepted by United States post offices for mailing to these colonies.

#### USE OF THE MAILS IN FOREIGN TRADE

There are no handicaps on parcel-post shipments to these islands other than those noted above. The weight limit is 22 pounds. Packages may be neither registered nor insured. No transit fees are charged.

There is no postal C. O. D. service.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are permissible in letter mail to these islands, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No general requirements are in force in the French Establishments in Oceania for marking imported goods to indicate the country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words “importé de” followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend “Etats Unis d’Amerique.” All American fashion magazines are required to have printed on the front page the legend “Imprimé en Etats Unis d’Amerique” when edited in France and printed in the United States or “Edité en Etats Unis d’Amerique” when both edited and printed in the United States.

The French law, applicable in these islands, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748 inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—Consular documents are not required on shipments to these islands. The ordinary commercial invoice and ocean bill of lading suffice and should go forward separately from the goods.

One copy of customs declaration Form No. 2966 and two copies of Form No. 2967 are required on each parcel-post package sent to these French colonies. Grouping two or more such packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the French Establishments in Oceania by freight or express.

#### NEW CALEDONIA AND DEPENDENCIES

(Includes Aloë, Futuna, and Heen Islands, Isle of Pines, Loyalty Islands, and Wallis Archipelago)

#### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are admitted into New Caledonia free of duty, while those considered as having a sales value are treated as ordinary commercial shipments of like commodities. Samples of fabrics are accorded free admission if of such small size as obviously to be of no use except as samples. They must not be over 50 centimeters (19.685 inches) square. If the samples are of sufficient size to be termed "remnants" or are complete articles such as handkerchiefs, shawls, and cravats, they should be so slashed as to render them of no value. Socks and stockings to be regarded as of no commercial value must bear two oblique cuts or two holes made by a punching machine, one in the leg and one in the foot. Shoes should be odd and be lacerated in the soles and vamps.

Advertising matter is subject to duty upon importation into New Caledonia. It is understood that in practice, however, single trade catalogues sent through the regular mails as "printed matter" are not held by the customs authorities for duty.

The duties assessed in New Caledonia on advertising matter and on electrotypes, stereotypes, matrices, clichés, etc., are levied according to the following schedule:

Tariff item	Article	Rate of duty <sup>1</sup>		
		General, francs <sup>2</sup>	Minimum, francs <sup>2</sup>	Rate to United States, francs <sup>2</sup>
	<b>ADVERTISING MATTER</b>			
409	Engravings, facsimiles of engravings, photo-engravings, photocollographs and the like, prints, lithographs, chromos, labels, and designs of all kinds, including calendars and commercial advertisements, whether bound or not, and interiors of albums for photographs and collections:			
	Not glazed—			
	Of 1 color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter—	<i>Per net kilo</i>	<i>Per net kilo</i>	<i>Per net kilo</i>
	350 grams and less.....	11. 20	2. 80	4. 20
	From 351 to 700 grams.....	8. 80	2. 20	2. 60
	More than 700 grams.....	8. 00	2. 00	2. 00
	In 2 or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter—			
	350 grams and less.....	26. 00	6. 50	10. 50
	From 351 to 700 grams.....	21. 20	5. 30	6. 30
	More than 700 grams.....	12. 00	3. 00	3. 15
	Glazed and the like, including vitrophaned—			
	Of 1 color other than metal, produced by hand or otherwise, on paper or board, weighing per square meter—			
	350 grams and less.....	13. 45	3. 55	5. 40
	From 351 to 700 grams.....	11. 05	2. 95	3. 80
	More than 700 grams.....	10. 25	2. 75	3. 95
	In 2 or more colors or in metal, produced by hand or otherwise, on paper or board, weighing per square meter—			
	350 grams and less.....	28. 25	7. 25	11. 70
	From 351 to 700 grams.....	23. 45	6. 05	7. 50
	More than 700 grams.....	14. 25	3. 75	4. 35
	<b>ELECTROTYPES, ETC.</b>			
539	Stereotype plates and quoins for printing on paper, other than wall paper, even if with designs obtained by photo-mechanical processes.....	<i>Ad valorem</i> <sup>3</sup> 40%	<i>Ad valorem</i> <sup>3</sup> 10%	<i>Ad valorem</i> <sup>3</sup> 10%
540	Other.....	Free.	Free.	Free.

<sup>1</sup> There is, in addition to the duties shown here, a general import tax of 5 per cent ad valorem on all dutiable goods not specified as taxed at higher rates, whatever the origin of the articles. This tax applies to these products.

<sup>2</sup> Duties are paid in French paper francs at current exchange.

<sup>3</sup> Ad valorem duties are calculated on the c. i. f. value.

*Prepayment of duty.*—In New Caledonia, as in other countries, it is always desirable to deliver any advertising material, whether printed matter or samples, free of cost to the consignee. This may be done through consignment in bulk to a local agent in New Caledonia or by arrangement with a freight forwarder in the United States. In both instances the shipper is responsible for all expense incurred in the delivery of the parcels. It also is possible to send to the customer himself an international postal money order to cover the estimated amount of duties and other charges.

*Method of shipment.*—Samples and advertising matter in bulk may be forwarded by parcel post, express, or freight, whichever is most convenient to the shipper or his New Caledonian customer, the customs treatment of goods not being affected by the method of transportation.

No article of commercial value may be inclosed in a parcel of samples sent by the regular mails. Samples of commercial value if

sent by mail must go forward by parcel post and are subject to the same customs treatment as when shipped by other methods of transportation.

There is nothing to prevent the inclosure of samples and advertising matter in commercial shipments of other goods, but they should be separately itemized on the invoice.

"Combination packages" are not accepted by United States post offices for mailing to New Caledonia or any of its dependencies.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure impede the use of the parcel post to New Caledonia. Parcel-post packages may weigh up to 22 pounds but may be neither registered nor insured. There are transit fees, varying with the weight of the package. (For rates see United States Official Postal Guide, on file in local post offices.)

Parcels may be accepted for any place in New Caledonia or its dependencies; but delivery is confined to Noumea.

There is no postal C. O. D. service to these areas.

"Small-packet" mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending the class of regular mail known as "8-ounce merchandise."

Dutiable articles are permissible in letter mail to New Caledonia and dependencies, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the customs authorities there for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—No general requirements are in force in New Caledonia and dependencies for marking imported goods to indicate the country of origin, except when the French language, or the name of a French firm or town, or other suggestion of French origin is used on the label or container. In that case the words "importé de" followed by the name of the country of origin in French must appear in easily noted type. False indication of origin is prohibited.

In printing advertising matter it is advisable to use the French language and to follow the firm name with the full address of either the manufacturing establishment or the exporting office, including the legend "Etats Unis d'Amerique." All American fashion magazines are required to have printed on the front page the legend "Imprimé en Etats Unis d'Amerique" when edited in France and printed in the United States or "Edité en Etats Unis d'Amerique" when both edited and printed in the United States.

The French law, applicable in this colony, further provides that all foreign canned vegetables, fish, and prunes must have the name of the country of origin stamped on the container in raised or sunken Roman letters of at least 4 millimeters (0.15748

inch). This indication of origin must be in the French language and must be placed in the center of the bottom or top of the container where no other inscription appears. The same indication of origin should appear on the printed labels affixed to the containers or cases in which they are to be sold. Fruits, other than prunes, and mollusks and crustaceans do not fall under these regulations.

*Documentation.*—The documents are the same on shipments to New Caledonia whether by parcel post, freight, or express. Goods subject to ad valorem duties require an invoice certified by a French consul; while all goods benefiting by rates of duty lower than the general rate—which category includes most articles from the United States—should be accompanied by a certificate of origin in order to avoid being assessed the higher rates of duty. In case both documents are necessary, a combined document may be used, with a single fee for certification.

The fee for certification of the invoice and certificate of origin is \$1 for each. If a combined document is used, one fee of \$1 is sufficient. Shipping documents should go forward separately from the goods.

One copy of customs declaration Form No. 2966 and one copy of Form No. 2967 are required on each parcel-post package mailed to New Caledonia. An invoice showing the value of each article must be attached to one of the customs declarations. Grouping two or more parcel-post packages under one set of declarations is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filed out for all exports to New Caledonia or dependencies by freight or express.

#### NEW HEBRIDES CONDOMINIUM

See New Hebrides under British Oceania, page 354. Imports into these islands are dutiable under rates and regulations fixed by treaty, the government of the islands being controlled by a condominium of France and Great Britain, with joint administration of the laws.

#### JAPANESE MANDATES

##### CAROLINE, MARIANA, MARSHALL, AND PELEW ISLANDS

##### SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of no commercial value are free of duty in the Caroline, Mariana, Marshall, and Pelew Islands. Other samples are dutiable at the rate applying on commercial shipments of the merchandise represented. All dutiable goods except tobacco and spirits are subject to a 10 per cent ad valorem duty.

Printed advertising matter is free of duty in these islands. Printing plates of all kinds appear dutiable, as "Articles not specified," at the rate of 10 per cent of their value.

*Prepayment of duty.*—Duties can not be prepaid in the United States on shipments to these islands. Hence, to deliver dutiable samples to prospective customers free of charge, the services of American freight forwarders operating in Japanese mandated territory or of local agents there should be secured—the expense incurred in delivery being borne, in either case, by the American shipper. It also is possible to send to the customer himself an international postal money order to cover the estimated amount of the duty and other charges.

*Method of shipment.*—Samples of no value and advertising matter, not being subject to duty, may be forwarded to Japanese mandated territory by the means of transportation most convenient to the shipper. In sending small parcels, however, it is, as always, preferable to make use of the sample post and to send advertising material at printed-matter rates, because then there is no question of customs clearance or other customs formalities in receiving it at destination.

No penalty accrues for mixed packing if each article is listed separately on the documents.

“Combination packages” are not accepted by United States post offices for mailing to the Japanese mandated islands.

#### USE OF THE MAILS IN FOREIGN TRADE

No handicaps in the way of added charges or tedious customs procedure impede the use of the parcel post in shipping to the Japanese mandates in Oceania. Packages may weigh up to 11 pounds but may be neither registered nor insured. Transit fees are not collected.

There is no postal C. O. D. service to these islands.

“Small-packet” mail (see p. 7) is accepted, provided there is affixed to each package a green label, Form C 1 (Postal Form 2976), indicating that it is subject to customs inspection at destination. A customs declaration (Form 2966) or an invoice may be inclosed.

No provision has been made for sending to this area the class of regular mail known as “8-ounce merchandise.”

Dutiable articles are not permitted to be sent in letter mail to these mandates.

#### MARKING AND DOCUMENTATION

*Marking.*—There are no regulations requiring goods to be marked to show country of origin for shipment to Japanese mandated areas.

*Documentation.*—Consular documents are not required. The ordinary commercial invoice and ocean bill of lading suffice, and should go forward separately from the goods.

One copy of the customs declaration (Form 2966) is required on each parcel-post package sent to these islands. Grouping two or more such packages under one declaration is not permitted.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to the Japanese mandated areas of Oceania by freight or express.



## NEW ZEALAND

(Including Cook Islands)

## SAMPLES AND ADVERTISING MATTER

*Import duties.*—Samples of commercial value are subject to the same customs regulations and duties in New Zealand as ordinary commercial shipments of the commodities represented. Samples having no commercial value are free of duty.

Most advertising matter falls under tariff item No. 276, "Circulars, programs, play bills, printed posters, trade catalogues, price lists, and fashion plates." This classification covers single or double sheet circulars and handbills not elsewhere covered by a tariff item, unbound, unstapled, and not in the form of a catalogue. If classed as a catalogue (or price list)—which is generally regarded as literature setting forth prices and descriptive matter concerning commodities—they are dutiable only when the manufacturer or exporter has an established business in New Zealand.

Handbills and circulars which come under the classification of trade catalogues and refer to goods of firms having no established business in New Zealand are free of duty. Such advertising matter should bear the name of the American manufacturer. If the name of the New Zealand distributor is shown on printed advertising matter, even when the name of the American firm also appears, it is adjudged to be dutiable.

In defining what constitutes "having an established business in New Zealand" an example is given of "Blank and Co. of New Zealand (Ltd.)," which is a Blank & Co. manufacturing unit located in the Dominion operating independently of the American factory. This is a branch of an overseas firm, and is regarded as "having an established business in New Zealand." All manufacturers doing business in New Zealand through agents or wholesale distributors or direct with importers, but not having an established branch in the Dominion, are classed as having "no established business in New Zealand." Exports of any advertising matter to the former class of companies is dutiable. Catalogues and price lists of firms having no established business in New Zealand are classed as "Advertising matter not specified" (item No. 301) and are free of duty.

Officials at times have difficulty in deciding whether certain forms of advertising matter are duty free or dutiable. There have been instances where duty was assessed on trade publications and so-called house organs, and after an appeal was made the decision was revoked and the booklets and circulars were admitted free of duty. So it is evident that a hard and fast definition can not be laid down. It seems advisable to submit to the customs a sample of each type of literature for a ruling before any extensive advertising campaign is begun.

Electrotypes, stereotypes, and other printers' plates are dutiable, except certain ones of British origin. The rates on advertising matter and on printing plates are set out below.

Tariff item	Article	Rate of duty <sup>1</sup>	
		General <sup>2</sup>	British preferential
<b>ADVERTISING MATTER</b>			
ex276	Handbills, not otherwise specified, circulars, printed posters, trade catalogues, price lists <i>NOTE.</i> —This shall not apply to trade catalogues or price lists of the goods of firms or persons having no established business in New Zealand.	Per pound 1s. 6d.	Per pound 1 <sup>3</sup> 6d.
301	Printed advertising matter not otherwise specified.	Free.	Free.
303	Show cards and calendars, all kinds, including glacier stickers suited for exhibitions or windows.	Ad valorem <sup>4</sup> 50%	Ad valorem <sup>4</sup> 25%
<b>ELECTROTTYPES, ETC.</b>			
363	Printers' type and printing materials, viz: (1) Printers' type and printing materials suitable only for the use of printers; zinc plates or copper plates for photolithographic work ..... (2) Stereotypes, electrotypes, matrices, halftone and line blocks	20% 50%	Free. 25%

<sup>1</sup> Does not include the surtax of 22½ per cent of the duty.

<sup>2</sup> Applies to the United States.

<sup>3</sup> Applies also to Australia.

<sup>4</sup> Ad valorem duties are calculated on the current domestic value at time of exportation, plus 10 per cent.

There is a primage tax of 3 per cent ad valorem not included in the foregoing schedule, on all duty-free imports.

*Prepayment of duty.*—It is always advisable to provide for the prepayment of duty on both samples and advertising matter (when-ever dutiable) even if the material is being sent in response to a specific request for it from the New Zealand merchant. While there is no way of prepaying the duties at the American end, provision has been made whereby it is possible to deliver dutiable advertising matter sent by mail to New Zealand without cost to the addressees through the cooperation of the postal authorities in that country. All packages of dutiable advertising matter coming in any one mail from any one exporter are treated as one package consigned to a single person, duty being assessed accordingly. In order to assist exporters in their problem of delivering advertising matter free of charge to the addressees, the authorities cooperate with the exporters by permitting them to send on the preceding mail to the secretary of the general post office at Wellington, a sample of the printed matter, stating the value of each packet and the number to be sent in the immediate future, inclosing an international postal money order made out to the secretary of the general post office, Wellington, to cover the estimated amount of the duties (including the surtax) and the flat clearance fee of 3 pence for the entire lot. When this procedure is followed, each packet should bear the notation "Duty remitted to the G. P. O., Wellington," whether remittance is made direct or through an agent of the exporter. If this procedure is not followed, exporters frequently will find their advertising matter returned because the addressee has refused to accept the package and pay the duty which the postal officials have assessed.

If considerable amounts, too large to go by mail, are being shipped, the packages may be sent to a distributing agent in New Zealand instructed to place the samples and advertising material in the hands of the ultimate consignee duty paid, or the services of a freight-forwarding company in the United States may be engaged to deliver the packages free of all charges, billing the American shipper for the expense incurred. It also is possible for the American shipper himself to mail to the New Zealand customer direct an international postal money order covering the amount of the duty and other charges.

*Method of shipment.*—Samples of no commercial value should be sent in small quantities (up to 18 ounces) by sample post; advertising matter in small amounts should go forward by mail as “prints.” Bulk shipments of either may be sent by parcel post (up to a weight limit of 11 pounds), freight, or express, as is most convenient to the shipper.

Mixed packages are not penalized by the customs; all of the items should, however, be shown separately on the invoice.

“Combination packages” are not accepted by United States post offices for mailing to New Zealand.

#### USE OF THE MAILS IN FOREIGN TRADE

There is no handicap in the way of added charges or tedious customs procedure on the use of the parcel post to New Zealand. Packages may not weigh more than 11 pounds each; they can be registered but not insured. No transit fees are collected.

There is no postal C. O. D. service to this Dominion, nor has provision been made for sending there the two classes of regular mail known as “small packets” and “8-ounce merchandise.”

Dutiable articles are permissible in letter mail, provided there is affixed to each letter or package prepaid at the letter rate a green label, Form C 1 (Postal Form 2976), showing that the articles are to be submitted to the Dominion customs authorities for examination. A customs declaration (Form 2966) or an invoice must be inclosed in the package.

#### MARKING AND DOCUMENTATION

*Marking.*—New Zealand prohibits the importation of all goods of foreign manufacture which bear any name or trade-mark being or purporting to be the name or trade-mark of a manufacturer, dealer, or trader in New Zealand or any other part of the British Empire unless such name or trade-mark is accompanied by a definite indication of the country in which the goods were made or produced.

*Documentation.*—The Government of New Zealand has adopted a slightly modified form of the standard invoice recommended by the British Imperial Customs Conference. The documents should go forward separately from the goods. The required invoice form follows.

SHIPMENT OF SAMPLES AND ADVERTISING MATTER

REQUIRED FORM OF INVOICE AND DECLARATION FOR NEW ZEALAND

[To be written, typed, or printed on firm's letterhead]

INVOICE of \_\_\_\_\_ (Place and date) \_\_\_\_\_ 19\_\_\_\_  
 purchased by \_\_\_\_\_ (general nature or class of merchandise) \_\_\_\_\_  
 from \_\_\_\_\_ of \_\_\_\_\_  
 to be shipped per \_\_\_\_\_  
 Customer's order No. \_\_\_\_\_ Our order No. \_\_\_\_\_ Terms: \_\_\_\_\_

Country of origin	Marks and numbers on packages	Quantity and description of goods	Current domestic values in currency of exporting country (see pars. 3 and 4 of certificate)		Selling price to purchaser	
			@	Amount	@	Amount

Enumerate the following charges, and state whether each amount has been included in or excluded from the above current domestic value :

	Amount in currency of exporting country	State whether included or excluded in above current domestic value
(1) Cartage to rail and/or to docks.....		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance.....		
(3) Labor in packing the goods into outside packages.....		
(4) Value of outside packages.....		
(5) If the goods are subject to any charge by way of royalties state full particulars of royalties:.....		

[Declaration on reverse side of invoice]

I, (a) \_\_\_\_\_, the (1) \_\_\_\_\_ of (2) \_\_\_\_\_ of (3) \_\_\_\_\_ manufacturer/supplier of the goods enumerated in this invoice amounting to \_\_\_\_\_ hereby declare that I [(4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier and that I] have the means of knowing and do hereby certify as follows:

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity and description thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and that no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice, or as follows: (5)

3. That the said invoice exhibits, in the column headed "Current domestic values in currency of exporting country," the current domestic value of identi-

cally similar goods when sold for home consumption for cash in equal quantities in the ordinary course of business in the principal markets of the country from which the said goods are exported to New Zealand at the time when they are so exported.

4. That the said current domestic value includes any duty leviable in respect of the goods if delivered for home consumption, and that on exportation a drawback or remission of duty amounting to \_\_\_\_\_ (6) has been/will be allowed by the revenue authorities in the country of exportation.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_

Signature (7) \_\_\_\_\_

Witness (8) \_\_\_\_\_

(a) Full name of person signing declaration.

(1) Manager, chief clerk, or as the case may be.

(2) Name of firm or company.

(3) Name of city or country.

(4) These words should be omitted where the manufacturer or supplier himself signs the certificate.

(5) Particulars of any special arrangement.

(6) Cross out whichever words are not applicable.

(7) Ordinary personal signature of "(a)" above, *not* the firm's signature or "for" so-and-so.

(8) The witness need not necessarily be a magistrate, notary, or other public official, but can be any person competent to sign as a witness to signatures on ordinary business documents.

Packages sent by parcel post should be invoiced on the same form as shipments by freight.

Group shipments via parcel post are permitted entry into New Zealand. Under the group-shipment arrangement, each parcel must be clearly marked with a fractional number in Arabic figures, the numerator indicating the number of the parcel and the denominator the number of parcels comprising the shipment. For example, if a single shipment were composed of 12 parcels, each would be numbered respectively 1/12, 2/12, 3/12, and so on.

One copy of the customs declaration (Form 2966) is required on each parcel-post package to New Zealand; in the case of group shipments, the declaration must be attached to one of the parcels of the group.

The usual postal export declaration (Form S-250), required by the United States customs officials, is necessary on commercial parcel-post and mail packages valued at \$25 or over; and the customary shipper's export declaration (Form 7525) should be filled out for all exports to New Zealand by freight or express.

## APPENDIX

### UNITED STATES NONCONTIGUOUS TERRITORIES

#### ALASKA, HAWAII, PUERTO RICO, AND VIRGIN ISLANDS

There are no customs formalities governing trade between the United States proper and Alaska, Hawaii, Puerto Rico, and the American Virgin Islands beyond the usual export declaration (Form 7525) made out on all freight and express shipments from continental United States. Such shipments are governed by interstate commerce regulations. Foreign goods entering these Territories fall under the provisions of the United States customs tariff, except in the Virgin Islands, which have their own tariff.

Domestic postal regulations also apply, except that a postal export declaration (Form S-250) is required on packages valued at \$25 or more shipped from one business concern to another. Similarly, the United States marking and consular regulations on foreign goods govern in these Territories.

In Puerto Rico certain goods are subject to an internal-revenue tax, ranging up to 10 per cent (and even higher on a very few commodities), with a 2 per cent ad valorem sales tax on all goods not subject to the internal tax. These taxes apply to all sales, whether the goods be of local, United States, or foreign origin, but neither is levied on printed advertising matter for free distribution. There are also special regulations in Puerto Rico relating to pharmaceutical preparations of both foreign and domestic manufacture.

#### GUAM

Imports from the United States, if forwarded with the proper documents, are not subject to duty in Guam. Samples of no commercial value from any source, not being subject to duty, would not require special documentation, nor would advertising material sent by mail as "printed matter."

Mail of all classes sent to Guam from the United States is considered as domestic mail, and the domestic regulations govern, except that the postal export declaration (Form S-250) is required on shipments valued at \$25 or more forwarded from one merchant to another.

There are no regulations in regard to the marking of goods or packages imported into Guam.

All shipments to Guam from the United States must be accompanied by a certificate of origin. This sworn certificate may be appended to the commercial invoice, which must furnish the following information: A description of the goods, showing their character, quantity, and price; the name of the consignee, the name of the

vessel, and the place to which the goods are consigned; marks and numbers on packages; value of the goods; and all costs incurred in packing for shipment.

The invoices must be made out in United States currency and must be sworn to by the shipper.

Shipper's export declaration Form 7525 should be filled out for freight and express shipments.

#### PHILIPPINE ISLANDS

Imports from the United States into the Philippines on direct bill of lading are free of duty. Samples and advertising material sent by sample post or as "printed matter" do not require documents of any kind.

The United States domestic mail regulations govern all classes of mail sent from this country to the Philippines, except that the postal export declaration (Form S-250) is required on packages to merchants if valued at \$25 or more.

All imported articles of foreign manufacture such as are usually or ordinarily marked, stamped, branded, or labeled and all packages containing such or other imported articles must respectively be plainly marked, stamped, branded, or labeled in legible words in a conspicuous place to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they are not delivered to the importer. Should any article of imported merchandise be marked, stamped, branded, or labeled to indicate a quantity, number, or measurement not actually contained in such article, no delivery of the same will be made to the importer until the mark, stamp, brand, or label, as the case may be, is changed to conform to the facts of the case.

Commercial invoices in duplicate should accompany shipments by parcel post, freight, or express from the United States to the Philippines. This invoice should contain an accurate description of the itemized merchandise, showing the quantity, weight, and value, marks and numbers on packages, and destination of goods. In order to obtain preferential duty-free importation the following certificate of origin should be printed, written, typewritten, or stamped upon the invoice and signed by the shipper:

I hereby certify that the above-described articles are of the growth, product, or manufacture of the United States or its possessions, and that no drawback of import duties has been or will be claimed thereon, and that this invoice is true and correct in all particulars.

Both copies of the invoice must be signed.

Shipper's export declaration Form 7525 should be filled out for freight and express shipments.

#### TUTUILA (AMERICAN SAMOA)

While there is no direct provision for the duty-free importation of samples of no value and advertising matter into the American islands of the Samoan group, of which Tutuila is the most important, small parcels of either samples or advertising would not be held for duty, whether sent by sample post or as "printed matter," or by parcel post. Other samples would be subject to the general rate of

15 per cent of the value applying on most commodities. (The United States is considered a "foreign country" in so far as the customs are concerned.)

The regulations governing the United States domestic mail are in effect for all classes of mail to Samoa except that the export declaration (Form S-250) is required on all shipments valued at \$25 or more forwarded by one merchant to another.

There are no regulations in regard to the marking of goods or packages to these islands.

No special documents are required on shipments to American Samoa. The ordinary commercial invoice and ocean bill of lading suffice. The usual shipper's export declaration (Form 7525) should be filled out for freight and express shipments.



## GEOGRAPHICAL INDEX

Page.		Page.	
Abyssinia (Ethiopia).....	300	Canary Islands.....	345
Aden.....	235	Cape Verde Islands.....	337
Aegean Islands.....	168	Caroline Islands.....	363
Afghanistan.....	236	Caso Island.....	168
Africa, Belgian.....	271	Castelrosso Island.....	168
British.....	274	Cayman Islands. <i>See</i> Jamaica.	
French.....	303	Celebes.....	256
Italian.....	325	Central America.....	37
Portuguese.....	334	Ceylon.....	242
Spanish.....	345	Chandernagor.....	247
Alaska.....	371	Chile.....	110
Albania.....	151	China.....	244
Algeria.....	303	Chosen.....	254
Alofi Island.....	360	Christmas Island.....	267
Anglo-Egyptian Sudan.....	274	Cochin China.....	248
Angola (Portuguese West Africa).....	335	Cocos Islands.....	267
Annam.....	248	Colombia.....	114
Antigua.....	65	Comoro Islands.....	317
Arabia.....	237	Congo, Belgian.....	271
Argentina.....	33	French.....	308
Aruba Island.....	91	Congo Basin (conventional), Belgian.....	271
Ashanti.....	282	French.....	308
Asia.....	235	Portuguese (Zaire). <i>See</i> Angola.	
Austral Islands.....	357	Coo (Kos) Island.....	168
Australia.....	349	Cook Islands.....	365
Austria.....	153	Costa Rica.....	38
Azores.....	206	Cuba.....	68
Bahamas.....	65	Curacao.....	91
Bahreia Island.....	237	Cyprus.....	161
Balearic Islands.....	214	Cyrenaica.....	329
Bali Island.....	256	Czechoslovakia.....	162
Baluchistan.....	239	Dahomey.....	315
Banca Island.....	256	Damao.....	265
Barbados.....	65	Danzig.....	203
Basutoland. <i>See</i> Union of South Africa.		Denmark.....	165
Bechuanaland Protectorate. <i>See</i> Union of South Africa.		Dindings.....	267
Belgian Africa.....	271	Diu.....	265
Belgian Congo.....	271	Dodecanese Islands.....	168
Belgium.....	155	Dominica.....	65
Bermuda.....	65	Dominican Republic.....	78
Billiton Island.....	256	Dutch East Indies. <i>See</i> Netherland East Indies.	
Bolivia.....	99	Dutch Guiana. <i>See</i> Surinam.	
Bonaire Island.....	91	Dutch West Indies. <i>See</i> Netherland West Indies.	
Borneo, Netherland.....	256	East Africa, British.....	277
North (British).....	354	Italian. <i>See</i> Italian Somaliland.	
Brazil.....	104	Portuguese.....	339
British Africa.....	274	East Indies, British. <i>See</i> British Oceania.	
British Cameroons.....	264	Netherland.....	256
British East Africa. <i>See</i> British Oceania.		Portuguese (Timor).....	263
British Guiana.....	125	Ecuador.....	119
British Honduras.....	39	Egypt.....	298
British India.....	237	Ellice Islands.....	354
British New Guinea. <i>See</i> Papua.		England. <i>See</i> United Kingdom.	
British North Borneo.....	354	Equatorial Africa, French.....	308
British Oceania.....	354	Eritrea.....	325
British Somaliland.....	279	Estonia.....	168
British South Africa. <i>See</i> Union of South Africa.		Ethiopia (Abyssinia).....	300
British Togoland.....	282	Europe.....	151
British Virgin Islands.....	65	Falkland Islands.....	124
British West Africa.....	280	Faroe Islands.....	171
British West Indies.....	65	Federated and Unfederated Malay States.....	246
Brunei.....	354	Fernando Po Island.....	347
Bulgaria.....	158	Fiji Islands.....	354
Cachi Island.....	168	Finland.....	172
Caiicos Islands. <i>See</i> Jamaica.		Formosa. <i>See</i> Taiwan.	
Calimno (Kalymnos) Island.....	168	France.....	174
Cambodia.....	248	French Africa.....	303
Cameroons, British.....	264	French Cameroons.....	306
French.....	306	French Equatorial Africa.....	306
Canada.....	17	French Guiana.....	127

	Page.		Page.
French Guinea.....	315	Lero Island.....	168
French India.....	247	Liberia.....	331
French Indo-China.....	248	Libya (Tripolitania and Cyrenaica).....	329
French Morocco.....	332	Lipso Island.....	168
French Oceania.....	357	Lisso Island.....	168
French Somaliland.....	311	Lithuania.....	195
French Sudan.....	315	Loyalty Islands.....	370
French Togoland.....	313	Luxemburg.....	165
French West Africa.....	315		
French West Indies.....	81	Macao (Portuguese China).....	262
Friendly or Tonga Islands.....	354	Madagascar and dependencies.....	317
Futuna Islands.....	360	Madaira Islands.....	206
		Medura Island.....	256
Gabun.....	308	Maba.....	247
Gambia.....	280	Malacca.....	267
Gambier Islands.....	357	Malay States, Federated and Unfederated.....	246
Germany.....	178	Malta.....	197
Gibraltar.....	180	Manica and Sofala. <i>See</i> Mozambique.....	
Gilbert and Ellice Islands.....	354	Mariana Islands.....	363
Goa.....	265	Marquezas Islands.....	357
Gold Coast.....	282	Marshall Islands.....	363
Great Britain.....	226	Martinique.....	84
Greater Lebanon.....	268	Mauritania.....	315
Greece.....	181	Mauritius.....	267, 354
Greenland.....	24	Mayotta Island.....	317
Grenada.....	65	Mesopotamia (Iraq).....	262
Guadeloupe.....	81	Mexico.....	34
Guam.....	371	Miquelon.....	34
Guatemala.....	42	Molucca Islands.....	256
Guiana, British.....	125	Montserrat.....	65
French.....	127		
Netherland (Surinam).....	130	Morocco, French, Spanish, and Tangier (International zones).....	332
Guinea, French.....	315	Mozambique.....	339
Portuguese.....	341	Nagri Sembilan.....	246
Spanish.....	347	Netherland Borneo.....	256
Guinea, New. <i>See</i> New Guinea.....		Netherland East Indies.....	256
		Netherland Guiana (Surinam).....	130
Haiti.....	87	Netherland West Indies.....	91
Hawaii.....	371	Netherlands.....	199
Hebrides, New. <i>See</i> New Hebrides Condominium.....		Nevis Island.....	35
		New Caledonia and dependencies.....	340
Hejaz.....	237	Newfoundland.....	30
Honduras, British.....	37	New Guinea, British. <i>See</i> Papua.....	
Republic of.....	46	Netherland.....	256
Hong Kong.....	251	Territory of (formerly German).....	354
Hungary.....	183	New Hebrides Condominium.....	354, 363
Huon Island.....	360	New Zealand.....	365
		Nicaragua.....	49
Iceland.....	185	Niger.....	315
India, British.....	239	Nigeria.....	294
French.....	247	Nisiro Island.....	198
Portuguese.....	265	North America.....	17
Indo-China, French.....	248	North Borneo.....	354
International (Tangier) zone of Morocco.....	332	Northern Ireland.....	226
Iraq (Mesopotamia).....	252	Northern Rhodesia.....	269
Ireland, Northern.....	228	Norway.....	201
Irish Free State.....	187	Noel Be.....	217
Isle of Pines, Cuban.....	68	Nyasa, Territory of. <i>See</i> Mozambique.....	
French.....	390	Nyssaland.....	287
Italian Africa.....	325		
Italian Somaliland.....	327	Oceania.....	349
Italy.....	189	Oceania, British.....	354
Ivory Coast.....	315	French.....	357
		Oman.....	237
Jamaica.....	65		
Japan.....	254	Pahang.....	246
Japanese mandates.....	363	Palestine.....	54
Java.....	256	Panama.....	354
Johore.....	246	Papua (British New Guinea).....	132
		Paragu.....	168
Kalymnos (Calimno) Island.....	168	Patmo Island.....	363
Karikal.....	247	Pelew Islands.....	267
Kedah.....	246	Penang.....	246
Kelantan.....	246	Perak.....	246
Kenya.....	277	Perlis.....	260
Korea (Chosen).....	254	Persia.....	137
Kos (Coo) Island.....	168	Peru.....	372
Koweit.....	237	Philippine Islands.....	69
Kwantung Leased Territory.....	254	Pines, Isle of, Cuban.....	169
		French.....	208
Labrador.....	30	Poland.....	247
Labuan.....	267	Pondicherry.....	206
Laos.....	248	Portugal.....	334
Latvia.....	192	Portuguese Africa.....	262
Lebanon, Greater.....	268	Portuguese China (Macao).....	262
Leeward Islands, British. <i>See</i> British West Indies.....		Portuguese Congo. <i>See</i> Angola.....	
French.....	357	Portuguese East Africa (Mozambique).....	339

GEOGRAPHICAL INDEX

377

Page.		Page.	
Portuguese East Indies (Timor).....	263	Sudan, Anglo-Egyptian.....	274
Portuguese Guinea.....	341	French.....	315
Portuguese India (Damao, Diu, and Goa).....	265	Sumatra.....	256
Portuguese West Africa (Angola).....	335	Surinam (Netherland Guiana).....	130
Princes Island.....	343	Sweden.....	218
Province Wellesley.....	267	Switzerland.....	220
Puerto Rico.....	371	Syria and Greater Lebanon.....	268
Rapa Island.....	357	Taiwan.....	254
Reunion.....	320	Tanganyika.....	277
Rhodes (Rodi).....	168	Tangier (International) zone of Morocco.....	332
Rhodesia, Northern.....	289	Timor, Netherland.....	256
Southern.....	291	Portuguese.....	263
Rio de Oro.....	345	Tobago Island.....	65
Rio Muni.....	347	Togoland, British.....	282
Rodi (Rhodes).....	168	French.....	313
Rumania.....	209	Tonga Islands.....	354
Russia, Soviet (European and Asiatic).....	212	Tonkin.....	248
 		Trengganu.....	246
Saba Island.....	91	Trinidad and Tobago.....	65
St. Christopher and Nevis Islands.....	65	Tripolitania.....	329
St. Eustatius Island.....	91	Tuamotu Archipelago.....	357
St. Helena Island.....	287, 354	Tubuai or Austral Islands.....	357
St. Lucia Island.....	65	Tunisia.....	323
St. Martin Island.....	91	Turkey (European and Asiatic).....	223
St. Mary Island.....	317	Turks Island. <i>See</i> Jamaica.	
St. Pierre and Miquelon.....	34	Tutuila (American Samoa).....	372
St. Thomas and Princes Islands.....	343	 	
St. Vincent Island.....	65	Uganda.....	277
Salvador, EL.....	58	Unfederated Malay States.....	246
Samoa, American (Tutuila).....	372	Union of South Africa.....	294
Western (formerly German).....	354	United Kingdom.....	226
Santa Cruz Island.....	354	United States noncontiguous territories.....	371
Sarawak.....	354	Upper Volta.....	315
Scarpanto Island.....	168	Uruguay.....	141
Scotland. <i>See</i> United Kingdom.		 	
Selangor.....	246	Venezuela.....	146
Senegal.....	315	Virgin Islands, American.....	371
Seychelles.....	287, 354	British.....	65
Siam.....	266	Volta, Upper.....	315
Sierra Leone.....	286	 	
Simi Island.....	168	Wales. <i>See</i> United Kingdom.	
Singapore.....	267	Wallis Archipelago.....	360
Society Islands.....	357	Wellesley Province.....	267
Sofala. <i>See</i> Mozambique.		West Africa, British.....	280
Solomon Islands.....	354	French.....	315
Somalliland, British.....	279	Portuguese (Angola).....	335
French.....	311	West Indies, British.....	65
Italian.....	327	French.....	81
South Africa, Union of.....	294	Netherland.....	91
South America.....	93	Western Samoa, Territory of.....	354
Southern Rhodesia.....	291	Windward Islands. <i>See</i> British West Indies.	
South-West Africa.....	294	 	
Soviet Russia (European and Asiatic).....	212	Yanaon.....	247
Spain.....	214	Yemen.....	237
Spanish Africa.....	345	Yugoslavia.....	230
Spanish Guinea.....	347	 	
Spanish Morocco.....	332	Zaire (Congo) Basin (conventional). <i>See</i>	
Stampalia Island.....	168	Angola.	
Straits Settlements.....	267	Zanzibar.....	297

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