## ACCORDING FREE ENTRY TO BONA FIDE GIFTS FROM MEMBERS OF THE ARMED FORCES OF THE UNITED STATES ON DUTY ABROAD

NOVEMBER 25, 1942.—Ordered to be printed

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

## REPORT

[To accompany H. R. 7792]

The Committee on Finance, to whom was referred the bill (H. R. 7792) to accord free entry to bona fide gifts from members of the armed forces of the United States on duty abroad, having considered the same, report favorably thereon without amendment and recom-

mend that the bill do pass.

The committee received testimony from representatives of the War Department on the proposed legislation as to the intent and purpose of the measure, and also for the further information of the Senate there is attached hereto and made a part of this report a letter addressed to the chairman of the Senate Military Affairs Committee from the Secretary of War, under the date of October 12, 1942, which is self-explanatory and gives the views of that Department.

> WAR DEPARTMENT, Washington, October 12, 1942.

Hon. Robert R. Reynolds, Chairman, Military Affairs Committee, United States Senate.

DEAR SENATOR REYNOLDS: There is enclosed a draft of a bill to accord free entry to bona fide gifts from members of the armed forces of the United States

entry to bona fide gifts from members of the armed forces of the United States on duty abroad, which the War Department recommends be enacted into law.

The purpose of the proposed legislation is to provide for the entry of so much of any shipment of bona fide gifts as does not exceed \$50 in value without the payment of customs duties, charges or exactions or internal revenue taxes for the duration of the present war and 6 months thereafter when such gifts are sent by members of the armed forces on duty abroad.

It has come to the attention of the War Department that while gifts sent from American soldiers in the British Isles to relatives and friends here at home are not subject to British expert license requirements, they remain subject to the United

subject to British export license requirements, they remain subject to the United States customs regulations. Collection of the fees from the American senders in

the British Isles has been found to be impracticable. As a consequence, the recipients of the presents in the United States are required to pay the customs charges on the articles received. The problem is not confined to gifts sent by members of the Army stationed in the British Isles but is applicable to gifts sent

by our forces from any foreign country.

It is anticipated that during the Christmas season many gifts sent by members of our armed forces to relatives and friends will not reach intended donees if the

donees are required to pay customs duties pursuant to existing law,

The proposed measure will not result in an increase in administrative expenses but will involve the loss of revenue relatively negligible in amount.

The Bureau of the Budget advises that there is no objection to the submission of this proposed legislation for the consideration of the Congress.

Sincerely yours,

HENRY L. STIMSON, Secretary of War.