DUTIES ON IMPORTS AND TONNAGE.

LETTER

FROM

THE SECRETARY 0F THE TREASURY.

TRANSMITTING.

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

June 20, 1916.—Referred to the Committee on Finance and ordered to be printed.

TREASURY DEPARTMENT, Office of the Secretary, Washington, June 17, 1916.

The President of the Senate.

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

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

Second. With a tabulation showing, so far as possible, the amounts collected by the United States of tonnage duties on foreign vessels, by years and by nationalities of vessels entering the ports of the United States from foreign countries, wherever and in such amounts as such tonnage duties were in excess of the tonnage duties imposed

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

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

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

vessels of the United States.

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

I inclose herewith for your information copies of the correspondence had with the Department of Commerce and with the collector of

customs at New York in the matter.

Respectfully,

W. G. McAdoo, Secretary.

DEPARTMENT OF COMMERCE, Washington, June 3, 1916.

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

The figures submitted represent the entire amount of tonnage taxes collected at the statutory rates, 6 cents and 3 and 2 cents per net ton, respectively, plus small annual amounts, not exceeding, say,

\$5,000 a year, collected as penal tonnage taxes.

Respectfully,

E. F. SWEET, Assistant Secretary.

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

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

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

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

files of the Customs Division of your department.

Respectfully,

E. F. SWEET,
Acting Secretary.

The SECRETARY OF THE TREASURY,

Washington, D. C.

| Year ended June 30- | American ships. | Foreign ships. | Total. | Year ended June 30 | American ships. | Foreign ships. | Total. | |
|---------------------------|---|--|---|--------------------------|---|---|---|--|
| 1884 | 50, 325, 29 74, 558, 08 76, 530, 07 67, 285, 67 70, 034, 44 75, 208, 41 75, 208, 41 79, 029, 77 70, 019, 50 72, 848, 69 69, 316, 21 66, 868, 61 70, 882, 04 | \$1,023,659,00 331,539,86 432,824,39 485,657,38 423,920,07 406,998,46 490,263,44 566,932,67 469,213,58 406,179,78 454,028,40 477,386,36 660,787,783,466,14 768,272,81 | \$1, 295, 772. 50 390, 875. 15 507, 382. 47 562; 187. 45 491, 205. 74 477, 032: 90 565, 474. 85 636, 012. 44 539, 233. 14 539, 028. 47 523, 344. 61 544, 254. 97 731, 769. 61 846, 771. 06 834, 087. 81 | 1900 | \$68, 639, 83 67, 703, 87 68, 172, 62 71, 970, 20 70, 741, 65 79, 578, 64 84, 902, 67 80, 064, 19 82, 680, 48 80, 397, 11 77, 812, 01 55, 143, 92 64, 745, 60 73, 281, 14 77, 445, 06 104, 736, 73 | \$811, 842, 39, 835, 435, 01, 800, 611, 29, 810, 103, 88, 755, 281, 36, 776, 625, 73, 882, 419, 81, 964, 710, 94, 993, 891, 21, 971, 977, 26, 1, 003, 714, 69, 1, 028, 111, 42, 1, 091, 265, 15, 200, 508, 29, 1, 233, 313, 97, 1, 210, 688, 57 | \$880, 482, 32 903, 138, 88 868, 783, 91 882, 074; 08 826, 023, 01 856, 204; 27 967, 322, 48 1, 044, 781, 13 1, 076, 571, 69 1, 952, 374, 37 1, 081, 526, 70 1, 083, 255, 34 1, 156, 010, 75 1, 273, 789, 43 1, 310, 759, 03 1, 315, 425, 30 | |

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

The Secretary of the Treasury, Washington, D. C.

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

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

Respectfully,

H. C. STUART, Special Deputy Collector.

DEPARTMENT OF COMMERCE, OFFICE OF THE SECRETARY, Washington, April 7, 1916.

Sir: With further reference to your letter of March 29, transmitting a communication from the Secretary of the Senate, I beg to advise that the matter of extra or discriminating duties on imports into the United States in foreign vessels has been investigated by the Bureau of Foreign and Domestic Commerce. It is found that it is not possible to prepare from the statistical records a tabulation

showing the amounts of such duties collected by years from the passage of the act of August 10, 1790, to date for the reason that any such duties collected have been combined with the additional duties collected on account of undervaluations of imported articles under the heading of "Additional and discriminating duties."

Respectfully,

E. E. PRATT, Acting Secretary.

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

New York, N. Y., April 5, 1916.

The Secretary of the Treasury,

Washington, D. C.

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

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

the department in the immediate future.

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

Respectfully,

H. C. STUART, Special Deputy Collector.

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

| Vessel. | Nationality. | R.S. | By whom paid. | Date. | Foreign port. | Tons. | Rate. | Amount. |
|---|--------------------------------|---------------|--|----------------|------------------------|--------------|-------------|-----------------------|
| teamship Cienfuegos | Cuban license | 4219 and 4225 | Jas E Ward & Co | July 13,1899 | Cienfuegos, Cuba | 1,346 | \$1.00 | e1 246 00 |
| iteamshin Santiago de Cuba: | do | ინ | do | A 130 4 1900 | dodo | 792 | 1.00 | \$1,346.00 792.00 |
| | | | | | do | 1,346 | 1.00 | 1,346,0 |
| Steamship Cleminago de Cuba. Steamship Cleminagos Steamship Santiago de Cuba. Do | do | - do | do | Sont 7 1900 | Santiago, Cuba | 792 | | |
| teamshin Cienfuegos | do | do | do | Cant 19 1900 | Cienfuegos, Cuba | | 1.00 | 792.0 |
| teamshin Santiago de Cube | do | do | ٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠ | Comt 00 1000 | Memory W. Cuba | 1,346 | 1.00 | 1,346.0 |
| Do Do | do. | 40 | uv | Dept. 20, 1899 | Manzanillo, Cuba | 792 | 1.00 | 792.0 |
| Ironmahin Cianfragos | do | d | | Oct. 5,1899 | Cienfuegos, Cuba | 792 | 1.00 | 792.0 |
| teamship Santiago de Cuba | do | •••••• | | Oct. 14, 1899 | do | 1,346 | 1.00 | 1,346.00 |
| | | | | | do | 792 | 1.00 | 792.00 |
| teamship Josephine 1 | Chaham Harman | do | Hollander Steamsnip Co | NOV. 27, 1899 | Yarmouth, N. S | 617 | 1.00 | 617.00 |
| teamship Cientuegos teamship Santiago de Cuba | Cuban ncense | do | Jas. E. ward & Co | Nov. 20, 1899 | Cienfuegos, Cuba | 1,346 | 1.00 | 1,346.00 |
| Community Community of Current | do | ••••••Go | do | Nov. 24, 1899 | Manzanillo, Cuba | 792 | 1.00 | 792.00 |
| steamship Cienfuegos | do | do | do | Dec. 19,1899 | Cienfuegos, Cuba | 1,346 | 1.00 | 1,346.00 |
| Steamsnip Santiago de Cuba | qo | do | do | Dec. 21,1899 | Cieniuegos, Cubsdodo | 792 | 1.00 | 792.00 |
| ceamanip Cientilegos | do | do | do | Jan. 8,1900 | do | 1,346 | 1.00 | 1,346.00 |
| D0 | do | do | do | do | do | 1,346 | 1.00 | 1,346.00 |
| | | | | | | | 1.00 | 1,346,00 |
| reamship Bantiago de Cuba | do | do | do | do | Habana, Cuba | 1,346 792 | 1.00 | 792,00 |
| <u>D</u> o | do | do | do | do | Habana, Cubado | ~~~ | 1.00 | 792.00 |
| DU | !00 | GO. | do . | 1 44 | l da i | 700 1 | 1.00 | 792.00 |
| 170.4 | | 40 | I 40 | 40 | 4. | 792 | 1.00 | 792, 00 |
| MARTISTITO I DANTILAGOS | 40 | do l | 1 46 | Tom On town | Cienfuegos, Cuba | 1,346 | 1.00 | 1,346,00 |
| teamship Santiago de Cuba | do | do | do | Feb 7 1900 | Santiago, Cuba | 792 | 1.00 | 792.00 |
| teamship Santiago de Cuba (acht White Heather | Foreign built, American owned. | 4219 | H. I. Drummond | May 23, 1901 | Cowes, England | 307 | .50 | 153. 50 |
| acht Carmen | | | | | Nassau, New Providence | 60 | . 50 | 34. 50 |
| teamship Cienfuegos | Cuban license | 4219 and 4225 | Jas E Ward & Co | Tune 14 1009 | Cienfuegos, Cuba | 1,346 | 1.00 | 1, 346.00 |
| teamship Santiago de Cuba. | do | do | do | Tuna 22 1002 | Manzanillo, Cuba | 792 | | 792.00 |
| acut speedy II | Foreign Dunt, American | 4219 | Chas. G. Conn | do | Southampton, England | 83 | 1.00 .50 | 41.50 |
| teamship Olinda | Cuban license | 4219 and 4225 | W. D. Munson | June 24,1902 | Caibarien, Cuba | 1,492 | 1.00 | 1 400 00 |
| acht Safa-el-Bahr | Foreign built, American | 4219 | Tams, Lemoine & Crane | June 26, 1902 | Gibraltar, Spain | 205 | 1.00 .50 | 1, 492, 00 102, 50 |
| acht Waturus | do | do | Gardiner & Cox | Inly 7 1009 | Fayal, Azores | 331 | . 50 | 165, 50 |
| acat Guinias | do | do ! | do | Tinler 28 1009 | Southampton, England | 159 | | |
| acht Cherokee | do | 40 | Fotota of Wm Clark | Sept 10 1000 | Craspes Seetlend | | . 50 | 79. 50 |
| acht Candida | do | uu | T W Hammton in Co. | Dept. 10, 1902 | Greenock, Scotland | 329 | . 50 | 164.50 |
| teamship Banes | ··· | uv | J. W. HEINDEON, IT., & CO | Sept. 13.1902 | Southampton, England | 64 | . 50 | 32.00 |

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

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

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

| Vessel. | Nationality. | R.S. | By whom paid. | Date. | Foreign port. | Tons. | Rate. | Amount. |
|--------------------------|---|---------------|---|----------------|------------------------------------|-------|--------|---------|
| Yacht Arcturus | . Foreign built, American | 4219 | Rutherford Stuyvesant | Apr. 29,1903 | Fayal, Azores | 166 | \$0.50 | \$83.0 |
| Vacht Riviera | owned. | đo | Pliny Fisk | May 27, 1903 | St. Michaels, Azores | 174 | . 50 | 87.0 |
| Yacht Lasca | Formerly foreign, now American. | do | J. Frederic Tams | June 10, 1903 | Southampton, England | 115 | .30 | 34.5 |
| - | Foreign built, American | | , · · · · · · · · · · · · · · · · · · · | June 22,1903 | Greenock, Scotland | 39 | .50 | 19. 5 |
| Yacht Tarantula | owned | 4219 | Wm K Vanderbilt | Aug 14 1003 | London, England | 84 | . 50 | 42.0 |
| Yacht North Star | American | T. D. 22547 | Wm. K. Vanderbilt Timpson, master | do | Southampton, England | 329 | .50 | 164.5 |
| | i | and 4219. | | i | | | | |
| Yacht Yacona | Foreign built, American owned. | | | Apr. 16,1904 | Habana, Cuba | 170 | . 50 | 85.0 |
| Yacht Enchantress | do | 4219 | W. L. McCready | May 5, 1904 | Fayal, Azores | 129 | .50 | 64.5 |
| Yacht Lysistrata | do | 4219 | J. G. Bennett M. J. Lawrence | June 7, 1904 | Funchal, Madeira | 626 | . 50 | 313.0 |
| Yacht Santanella | do | 4219 | M. J. Lawrence | June 10, 1904 | Cuba via Charleston | | . 50 | 57.0 |
| Yacht Apache | do | 4219 | Edmund Randolph | July 5.1904 | St. Michaels, Azores | 307 | . 50 | 153.5 |
| Yacht Haida | do | 4219 | The master | July 11, 1904 | Halifax Nova Scotia | 145 | .50 | 72.5 |
| Vacht Sybarita | do | 4225 | W. Gould Brokaw | July 13, 1904 | Newport, R. I. | 114 | .50 | 57.0 |
| Yacht Christabel | do | 4219 | Tams, Lemoine & Crane | July 25, 1904 | Southampton, England | 103 | .50 | 51.5 |
| Yacht Corona | do | 4219 and 4225 | Henry A. Laughlin | June 13, 1905 | Falmouth, England | 134 | 1.00 | 134.0 |
| Yacht Warrior | do | do | F. W. Vanderbilt | July 10, 1905 | Marseilles, France | 396 | 1.00 | 396.0 |
| Yacht Enchantress | do | 4219 | W. L. McCready | | Halifax, Nova Scotia | 128 | .50 | 64.0 |
| Barkentine A. G. Ropes 1 | Formerly American | 4219 and 4225 | Lewis Luckenbach | May 24, 1906 | Kobe, Japan | 2,302 | .80 | 1,841.6 |
| Yacht Orienta | do | do | Abe Stein Co | June 12,1906 | Habana, Cuba | 60 | .80 | 48.0 |
| Yacht Atalanta | Fereign built, no docu- | | Geo. J. Gould | Dec. 13,1906 | Southampton, England | 379 | 1.00 | 379.0 |
| Yacht Diana | Foreign built, American | 4219 | C. Ledyard Blair | May 28,1907 | Hamilton, Bermuda | 534 | .50 | 267.0 |
| Yacht Agawa | owned. | 4219 and 4225 | C. W. Harkness | June 3,1907 | St. Michaels, Azores | 186 | 1.00 | 186.0 |
| Yacht Remlik | do | do | W. S. Kilmer W. S. Pierce | June 13, 1907 | London, England | 90 | 1.00 | 90.0 |
| Yacht Gundreda | do | 4219 | W. S. Pierce | June 18, 1907 | Dartmouth, England | 102 | . 50 | 51.0 |
| Yacht Zenita | do | 4219 and 4225 | H. Cohen | June. 26, 1907 | Hamilton, Bermuda | 18 | 1.00 | 18.0 |
| Yacht Wakiva | do. | 4219 | L. V. Harkness | Oct. 1.1907 | Halifax, Nova Scotia | 149 | .50 | 74.5 |
| Bloop Catherine | No documents | 4219 and 4225 | W. H. Small, master | Oct. 18,1907 | St. George, Bermuda | 15 | 1.00 | 15.0 |
| Yacht Wakiva | No documents Foreign built, American owned. | do | W. H. Small, master L. V. Harkness | Mar. 23,1908 | St. Thomas, Danish West Indies. | 337 | 1.00 | 337.0 |
| Yacht Vanadis | do | 4219 | Thos. Farrington | June 12,1908 | Glasgow, Scotland | 516 | .50 | 258.0 |
| Yacht Atalanta | do | 4219 | Geo. J. Gould | Aug. 15, 1908 | Southampton, England | 380 | .50 | 190.0 |
| Yacht Vanadis | do | 4219 | Thos. Farrington | Sept. 3,1908 | Montreal Canada | 515 | .50 | 257. 5 |
| | do | 4219 | A TC Caws | Nov. 5.1908 | Amsterdam, Holland | 895 | .50 | 447.5 |
| Yacht Xarifa | do | 4219 and 4226 | C. N. Nelson | Nov. 16,1908 | Cowes, England | 211 | 1.00 | 211.0 |
| | do | 4219 | Jos. Pulitzer | Feb. 1.1909 | Habana, Cuba | 895 | .50 | 447.5 |
| | | | Mr. McLean | | Genoa, Italy | 396 | .50 | 198.0 |
| Vacht Vanadia | AA | 4910 | Mr. Farrington | Ang 26 1000 | Southampton, England | | 1.50 | 257. 8 |

| Yacht Atalantado | 4219 | Geo. J. Gould | Sept. 4.19 | 09 Madeira Island | 380 | .50 | 190.00 |
|-----------------------|---------------|-----------------|--------------|------------------------------|-----|------|----------------|
| Yacht Diana | 4219 | C Ladvard Blair | Apr 27 10 | 10 Hamilton Barmuda | | .50 | 267, 00 |
| Yacht Libertydo | 4219 | Jos. Pulitzer | Time 13 10 | 10 Southempton England | 895 | .50 | 447. 50 |
| Yacht Winchester do | 4219 and 4225 | P W Rouses | Tuma 94 10 | O Classon Scotland | 76 | 1.00 | 76.00 |
| Yacht Gimilda. | 4219 | W I. Harlmage | Tuil- 20 10 | In Farral Agorne | 266 | .50 | 133, 00 |
| H Yacht Atalantado | 4219 | Geo I Gould | Sent 19 10 | 10 Southamnton Fridand | 582 | .50 | 291.00 |
| Yacht Liberty | 4210 | Toe Pulitzer | May- 21 10 | 1 Canca Italy | 847 | .50 | 423.50 |
| L Yacht Gundrada | 4210 | W Q Piarca | Jant 14 10 | 1 Gudnor Novo Costio | 200 | .50 | 100.00 |
| Yacht Diana do | 4910 | Cant Houghton | Tul- 10 10 | 2 Quebec Canada | 511 | . 50 | |
| Yacht Vanadis do | 4910 | C T C Dillings | July 19, 19 | Quebec, Canada | | . 50 | 255. 50 |
| Yacht Winchester do | 4210 and 4995 | D. W. Dance | July 23, 19 | 2 Southampton, England | | . 50 | 310.50 |
| Yacht Warrior dodo | 4219 8EU 4223 | F. W. ROUSS | July 29, 19 | 2 Glasgow, Scotland | 199 | 1.00 | 199.00 |
| Vocate Voltage | 4219 | F. W. Vanderbut | Sept. 20, 19 | 2 Plymouth, England | 714 | . 50 | |
| Yacht Xarifa do do | 42.9 | C. N. Nelson | Oct. 29,19 | 2 Funchal, Madeira | 211 | . 50 | 105.50 |
| Schooner Gladstonedo | | 15.45.6 | | lond | 74 | . 50 | 37.00 |
| Schooner Atlantic do. | 4219 | T. Smith (Inc.) | Apr. 23,19 | 4 Cayman Island, West Indies | 77 | .50 | 38, 50 |
| Yacht Xariia | 4910 | C V Nelcon | On+ 7 10 | 4 Courthounston Traclored | 211 | .50 | 105.50 |
| Yacht Cassandra do | 4219 | Eugene Higgins | May 17.19 | 5 Gibraltar | 552 | .50 | 276.00 |
| 2 | | | | | - | | 2.00 |
| Total | | | | | | | 39, 276, 60 |
| | | | | <u> </u> | 1 | | |

Authority to refund above amount, Department letter 58312, July 3, 1906.