

# [ Act No. 230, September 17, 1901 ]

## AN ACT TO REVISE AND AMEND THE TARIFF LAWS OF THE PHILIPPINE ARCHIPELAGO.

*By authority of the President of the United States, and with the approval of the Secretary of War first had, be it enacted by the United States Philippine Commission, that:*

SECTION 1. The provisions of General Order Number Forty-nine, Office of the United States Military Governor in the Philippine Islands, dated October twenty-third, eighteen hundred and ninety-nine, relating to customs duties on imports and exports of the Philippine Islands, and tonnage duties and wharf charges therein, and the several orders supplemental thereto and amendatory thereof, are hereby amended to read as follows:

SEC. 2. Duties shall be collected on all articles, goods, and merchandise imported into the Philippine Islands at the rates hereinafter provided, except when expressly exempted from duty by this Act.

SEC. 3. Merchandise in transit at the time the present revision goes into effect may be entered under the provisions of law existing at the time of shipment: *Provided, however,* That this privilege shall not be extended beyond the period of sixty days after the date of the enforcement of the present tariff of duties and taxes.

SEC. 4. Duties shall be collected at the rates hereinafter provided on such articles, goods and merchandise exported from the Philippine Islands as are hereinafter specifically prescribed in this Act.

SEC. 5. The following rules and regulations shall be observed in the construction and enforcement of the various provisions of this Act:

### GENERAL RULES.

#### CUSTOMS TREATMENT OF TEXTILES.

RULE 1. *Number of threads and its ascertainment.*—By the number of threads in a textile shall, unless otherwise stipulated, be meant the totality of all the threads comprised in the warp and weft in a square of six millimeters. The warp of textiles is to be considered as the totality of the threads which be longitudinally, whether they form the foundation of the same, or whether they have been added in order to form patterns or give the stuff more body. The weft shall be considered the totality of the threads which cross the warp of the textile, and combine the same conditions of helping to form patterns or to add to the body of the stuff. In order to determine, for customs treatment of textiles, the number of threads and the proportion in which the threads subject to the highest duty are found in the textile, the instrument known as this "thread counter" shall be employed.

Should there be a doubt as to the ascertainment of the number of threads in a textile, owing to the textile being more closely woven in some parts than in others, the most closely woven part and the most loosely woven part shall be taken, and the average number of threads resulting from the two shall serve as a basis for levying duty.

When the nature of the tissue permits it, the thread shall always be counted on the obverse side of the stuff.

In all woolly or melton-like textiles, and generally in all textiles in which the threads have become indistinct, by carding or fulling, the threads shall be counted on the reverse side of the stuff by rasping or burning the hair when necessary.

In exceptional cases, where after these operations the ascertainment of the number of threads remains doubtful, a sufficient part of the textiles shall be unraveled.

Should this likewise be impossible, as for instance, in case of ready-made articles, the textile shall be subject to the highest duty of the group to which it belongs, and should the textile be mixed, it shall be dutiable according to the class in which the most highly taxed material entering into the mixture is comprised.

#### CUSTOMS TREATMENT OF FIXED TEXTILES.

RULE 2. Admixture of two materials.—Textiles of all kinds, composed of two materials, shall be dutiable as follows:

(a) Cotton textiles containing threads of hemp, jute, linen, ramie, or other vegetable fiber shall be dutiable according to the corresponding numbers of group three. Class Four, with the surtaxes established in each case: *Provided*, The number of these threads of hemp, jute, linen, ramie, or other vegetable fibers, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie, or other vegetable fiber exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class Five.

(b) Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials, shall be dutiable according to the corresponding numbers of group three, Class Four, with the surtaxes established in each case: *Provided*, That the number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class Six, as textiles mixed with wool.

(c) Cotton textiles containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group three, Class Four, with the surtaxes established in each case:<sup>[1]</sup> *Provided*, That the number of silk or floss silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class Seven.<sup>[1]</sup>

(d) Textiles of hemp, jute, linen, ramie, or other vegetable fibers containing threads of wool, flock wool, hair, or their wastes shall be dutiable according to the corresponding numbers of group two, Class Five, with the surtaxes established in each case:<sup>[2]</sup> *Provided*, That the number of these threads of wool, flock wool, hair,

or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of group three, Class Six, as textiles mixed with wool.<sup>[2]</sup>

(e) Textiles of hemp, jute, linen, ramie, or other vegetable fibers containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group two, Class Five, with the surtaxes established in each case:<sup>[2]</sup> *Provided*, That the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class Seven.<sup>[2]</sup>

(f) Textiles of wool, flock wool, or hair, containing threads of silk, or floss silk, shall be dutiable according to the corresponding numbers of group three, Class Six, with the surtaxes established in each case:<sup>[3]</sup> *Provided*, That the number of silk or floss silk threads does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class Seven.<sup>[3]</sup>

**RULE 3. *Admixture of more than two material.***—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles containing an admixture of wool and cotton, or of wool and other vegetable fibers and, at the same time, threads of silk or of floss silk, shall be subject to the corresponding duties of Class Six, as mixed woolen textiles, whatever be the proportion of the threads of vegetable fibers, and shall in addition be liable to the surtax leviable on the silk or floss silk threads: *Provided*, That the number of these threads counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class Seven.

(b) Textiles containing an admixture of cotton and other vegetable fibers and at the same time threads of silk or floss silk shall be subject to the corresponding duties of Class Five, and assimilated to textiles of jute, hemp, etc., whatever be the proportion of the cotton threads; they shall, in addition, be liable to the surtax leviable on the silk or floss silk threads: *Provided*, That the number of these threads, counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class Seven.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, shall be subject to the corresponding duties of Class Five, and shall, in addition, be liable to the surtax leviable on woolen threads: *Provided*, That the

number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of woolen threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class Six, as woolen textiles.

RULE 4. *Silk textiles*.—All textiles containing silk or floss silk threads the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be considered as textiles of silk.

When the number of silk or floss silk threads, counted in warp and weft, exceeds one-half of the total, the textiles shall be considered and dutiable as pure silk.

#### EXCEPTIONS.

For knitted stuffs, tulle, laces, blondes, and ribbons, composed of an admixture, exception to the preceding rules shall be made in the following cases:

RULE 5. *Knitted and netted stuffs*.—All kinds of knitted stuffs and tulle, laces, and blondes, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Knitted stuffs, laces, blondes, and tulle, comprised in Class Seven, shall be considered as textiles mixed with silk when they contain threads of cotton and other vegetable fillers, or of wool or flock wool, whatever be the proportion of such threads in the mixture.

RULE 6. *Ribbons*.—Ribbons and galloons mixed with cotton and other vegetable fibers or with vegetable fibers and wool, containing no silk, shall be subject to the corresponding duties of the class comprising the threads most highly taxed.

Ribbons or galloons containing silk, in whatever proportion, shall be dutiable as textiles according to the corresponding numbers of Class Seven.

RULE 7. *Trimmings*.—Trimmings shall be dutiable on the total weight, as if exclusively composed of the apparent or visible textile material.

Trimmings composed on their apparent or visible part of various textile materials shall be subject to the corresponding duties of the class comprising the material most highly taxed. When the predominating component material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class Seven.

Trimmings are distinguished from ribbons and galloons by the latter being real textiles, with warp and weft, while trimmings are plaited.

#### SURTAXES.

RULE 8. *Establishment of surtaxes*.—The surtaxes applicable, owing to broche, embroidery, metal threads, or making up, shall always be computed on the duties leviable on the textile by taking into account, if necessary, the increase of such duties in case of admixture.

For the collection of the total duty, the surtaxes applicable for either of the above-mentioned reasons shall, when necessary, be added together.

RULE 9. *Broches*.—Textiles, broches or woven-like brocades, with silk or floss silk, shall be liable to the duties leviable thereon, plus the surtaxes established in every case.<sup>[1]</sup>

Broches or brocaded textiles are all textiles with flowers or other ornaments applied by means of a shuttle in such manner that the threads do not occupy the entire width of the stuff but only the space comprising the flower or pattern.

RULE 10. *Embroidery*.—Textiles embroidered by hand or machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus the surtaxes established in every case.<sup>[2]</sup>

Embroidery is distinguished from patterns woven in the textile as the latter are destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be unraveled.

RULE 11. *Metallic threads*.—Textiles and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case.<sup>[3]</sup>

Textiles exclusively composed of metallic threads shall be dutiable according to Class Seven.

RULE 12. *Made-up articles*.—Textiles manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case.<sup>[4]</sup>

Ready-made clothing, wearing apparel of all kinds and of any style, and, generally, all articles made up by the seamstress or tailor, shall, for their total weight, be liable to duties leviable on the principal component textile on their most visible exterior part.

For the application of the corresponding surtaxes, clothing and articles, half finished, cut or basted, shall be considered as made-up articles and clothing.

#### RULES APPLICABLE TO GOODS NOT SPECIALLY MENTIONED AND TO ARTICLES COMPOSED OF SEVERAL MATERIALS.

RULE 13. Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble,<sup>[5]</sup> and shall in the first instance be so classified by the collector of the port of entry into which the articles are brought.

When an article presented for appraisal is not mentioned in a number of the tariff or in the repertory, and when doubts arise as to its assimilation to articles specified in the tariff, the interested party or the importer may request the collector at the port of entry to indicate the number according to which such article is dutiable.

In such case, the appraisal shall be made according to the number so indicated.

RULE 14. Articles which, by reason of their nature; or their application, are composed of two or more materials or of different parts, as, for instance, the handle of an implement and the implement itself; the glass and frame of a mirror, shall, for the total weight, be taxed according to the material chiefly determining the value of the article.