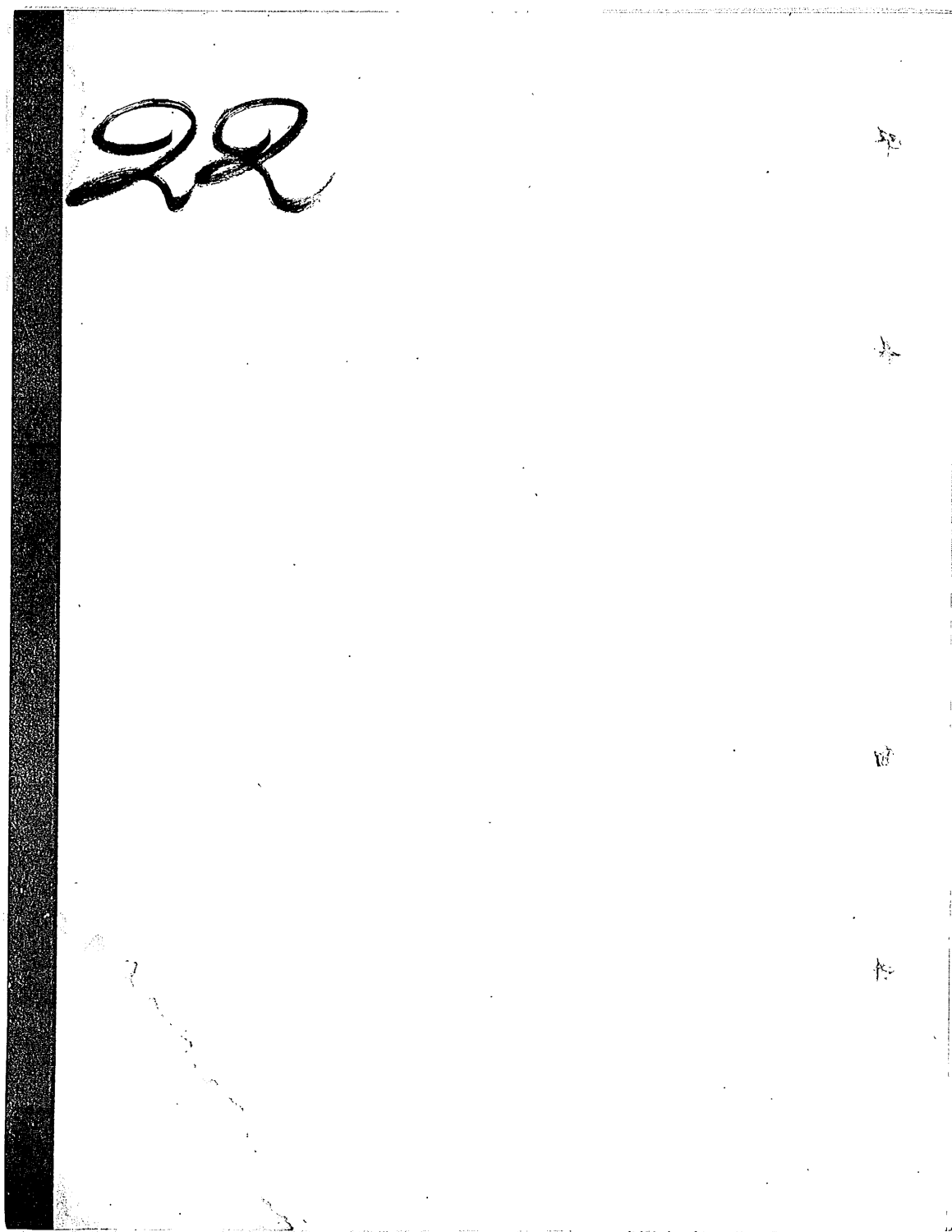
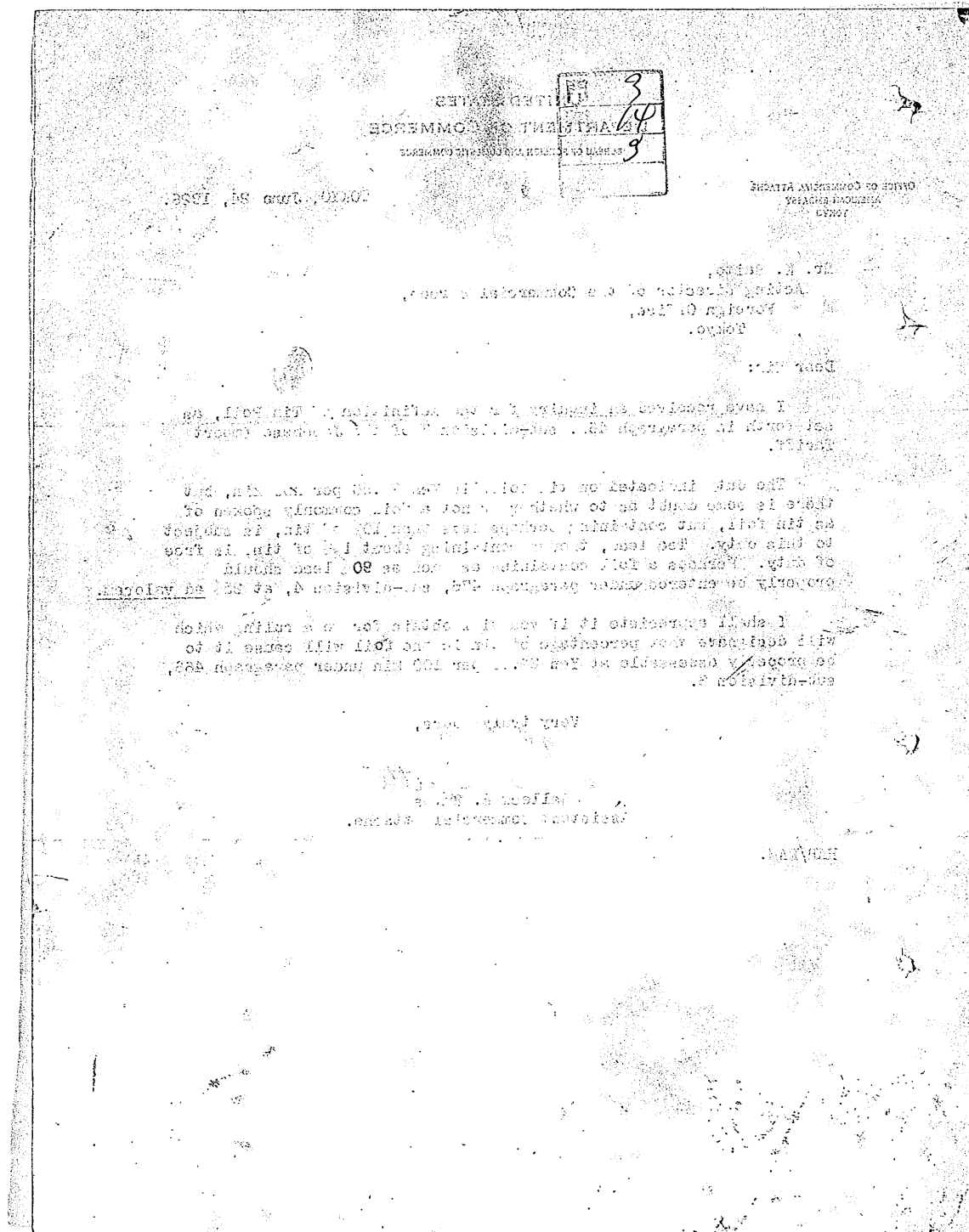




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UNITED STATES
DEPARTMENT OF COMMERCE
BUREAU OF FOREIGN AND DOMESTIC COMMERCE

OFFICE OF COMMERCIAL ATTACHÉ
AMERICAN EMBASSY
TOKYO

TOKYO, June 24, 1926.

Mr. K. Saito,
Acting Director of the Commercial Bureau,
Foreign Office,
Tokyo.

Dear Sir:

I have received an inquiry for the definition of Tin Foil, as set forth in paragraph 466, sub-division 3 of the Japanese Import Tariff.

The duty indicated on tin foils is Yen 22.50 per 100 kin, but there is some doubt as to whether or not a foil commonly spoken of as tin foil, but containing perhaps less than 10% of tin, is subject to this duty. Tea lead, though containing about 1% of tin, is free of duty. Perhaps a foil containing as much as 90% lead should properly be entered under paragraph 476, sub-division 4, at 25% ad valorem.

I shall appreciate it if you will obtain for me a ruling which will designate what percentage of tin in the foil will cause it to be properly assessable at Yen 22.50 per 100 kin under paragraph 466, sub-division 3.

Very truly yours,

H. A. Butts
Hallock A. Butts
Assistant Commercial Attache.

HAB/EAM.

In reply to your letter of June 24 last, relative to the import duty on tin foils, I have the pleasure to inform you that the Revenue Bureau of the Department of Finance is of opinion that the duty prescribed in paragraph 466, sub-division 3 of the Tariff, which is intended for pure tin, shall be applicable to foils containing small amount of

*to be
as well as
to pure tin
foils
which
may be
applicable*

*東京商船内務部
信託部
件*

通商局 第一課

大正十五年八月十四日

大藏省主税局長 黒田 英

外務省通商局長代理 齋 藤 良 衛 殿

客月卅日附通一普通第五二四號ヲ以テ御照會ノ錫箔ノ輸入税ニ關スル件
了承輸入税(表)第四六六號ノ三錫箔トハ純粋ノ錫箔ヲ指稱スルモノナルモ
之ニ幾分ノ鉛ヲ含有スルモノト雖尙錫箔ト認メ得ヘキ程度ノモノ(例ヘ
ハ二五パーセント位ノ鉛ヲ含有スルモノ)ニ付テモ仍本項ヲ適用スヘキ
モノト認メ候條可然御傳達相成度此段及御回答候也

大藏省

大藏省文書課 第 257 號 15816

綴込名 第 15 号

大藏省

外務省	今取用省より右錫箔に純粋ノ錫箔ヲ指 梅スル之ニ幾分ノ鉛ヲ含有スルモノト雖モ尙 錫箔ト認メ得ルキ程度ノモノ(例ハニ五パーセント 位ノ鉛ヲ含有スルモノ)ニ付テモ仍本項ヲ適用 ス(キモノト認ムル上同答シ来リ候ニ付右様 御了知申上ル候事及同答候也敬希
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(乙) 號用紙 圓納

要翻譯

第二課長

文書課長	文書課發送	主 通商局長	任 第二課長	正(原稿)	(甲) 號用紙
普通	機密	大正	年	一五八廿八	附屬書
受 信	米國大使館	發 信	米國大使館	附屬書	通
人 名	副商務官	人 名	米國大使館	附屬書	通
件 名	錫箔輸入税ニ關ル件	名 込 綴	米國大使館	附屬書	通
成候本邦輸入税表其四十六號ノ三	錫箔ノ件ニ付早速大藏省ニ問合せ	外務省	外務省	外務省	外務省

(乙) 號用紙 圓納

