

Is the Ad Valorem System one of Gigantic Frauds?

We ask the attention of honest men to the following Official Report of the frauds systematically and almost universally committed in the importation of Fabrics under the present Ad Valorem system of assessing Duties. It is extracted from the documents accompanying the last Annual Report of the Secretary of the Treasury:

Extracts from a Report of the Commissioner of Customs to the Secretary of the Treasury.

Office of Commissioner of Customs, Sept. 15, 1893.

SIR: In obedience to your directions, I have visited Boston and New York, to make inquiry into the charges and complaints presented in the letter of E. H. Robbins and others, dated Boston, 16th August, 1893, and referred to me on the 23d ultimo. On my way to Boston, I spent one day in New York, saw the Collector and Appraisers, showed them the letter, and informed them of the object of my visit. From these gentlemen I received the assurance of their ready and hearty cooperation.

In Boston I had several interviews with the signers of the letter and others, and received from them much valuable information.

In corroboration of their statement that goods have been for a long time imported into New York and entered by false invoices at about half the real cost, and that the parties thus engaged met with no difficulty, these gentlemen referred me specifically to several cases, and generally to many more.

I carefully investigated one, and satisfied myself that transactions similar in character have been common.

This case occurred in New York, in Oct. 1891. Little, Alden & Co. imported into that city a certain kind of shawls, and entered into an agreement with the manufacturers in Scotland to take all that they should make, and that no other person should be furnished with them, for export to the United States. The prices which they paid were \$5.00, \$5.50, and \$6.00. These goods sold readily on arrival at a profit. Little, Alden & Co. state in a letter to me that "subsequently we ascertained that Godfrey Pattison & Co. of New York had received some of the same make goods, and were selling them at less prices than ours cost to import; and one of their salesmen stated that he was fully acquainted with the fact that Little, Alden & Co. and A. J. Stewart & Co. were the only parties that had received them, and that we paid the several prices for them of \$5.00, \$5.50, and \$6.00. Annoyed at these things, we made application to C. W. Lawrence, Esq., collector, and stated the facts, asking him to investigate whether Godfrey Pattison & Co. had received the goods, and if so, whether they were selling them at less prices than ours cost to import. He referred us to the appraisers, to whom we gave information that Godfrey Pattison & Co. imported "I-81 and 2" two cases shawls, that we had reason to believe were the same goods that cost us \$5.00 each. They had a ticket upon each shawl with the No. 4200 upon it. That Godfrey Pattison & Co. also imported by the steamer America, at New York, Boston, and New Orleans, 3 cases of shawls, having tickets upon each shawl marked 2,600 and 3,500, that we had reason to believe were the same goods we imported, costing \$5.00 and \$5.50. The New York Customs House refused any information as to what Godfrey Pattison & Co. entered the goods at. The only satisfaction we could obtain from the appraisers was, that "we paid too much for our goods."

At New York, the Scotch manufacturer having broken faith with us by selling the goods to Pattison & Co. at any price whatever, we made a demand on him for compensation through the law; the result of which was a compromise, in which we received \$150 for damages, and the amount of law expenses we incurred.

Little, Alden & Co. made a second shipment of these shawls before they ascertained that Pattison & Co. were engaged in the same business; and they state that "the result of this shipment was a loss to us, as Pattison were able to undersell us, and yet make a profit on these goods, from their having paid less duties."

In the course of this investigation it appeared that the goods of both importations were obtained and shown at the appraisers' stores, and admitted to be precisely alike and of equal value, and of the same pattern. It also appeared that the shawls which cost Little, Alden & Co. \$5.00, \$5.50, and \$6.00 each, and which they were both desirous and obligated to take in any quantity at the same prices, were entered by Godfrey Pattison & Co. at \$1.00 and \$1.50, less 5 per cent. discount, or really 16¢ and 24¢.

It further appeared that the invoice of Godfrey Pattison & Co. was passed in the Appraisers' store by "Thomas Chatterton," who was employed in the department of cotton goods, and not familiar with woollens, and that the Appraisers who told Little, Alden & Co. that they paid too much for their goods, were John S. McKibbin, then one of the Assistant Appraisers.

Another case presented was, that of consignments of German cloths by G. Schumann of Aix-la-Chapelle. Two cases of broadcloths were shipped by him, consigned to J. C. Howe & Co. of Boston, of the same cost and value as those sent to Boston, upon the examination in Boston, the Appraisers reported to Howe & Co. that the cloths were invoiced much below their value, and they made 25 per cent. to raise them to the market value at the time of shipment. Messrs. Howe & Co. stated that a similar invoice from the same shipper was then in New York, and desired the Appraisers to write for information; a letter from the Appraisers, in reply, was shown me. They passed the cloths as fairly charged. The Boston Appraisers, notwithstanding this report, added 25 per cent. Howe & Co. appealed and the Merchant Appraisers sustained the advance.

The result was, that Mr. Schumann sent no more cloths to Boston, but continued his business largely with New York.

A case of Linde & Meyer, who imported Cottons, was also taken up. Linde, involved at two thalers, was raised by the appraisers to three. The importer appealed, and the merchant appraisers added 25 per cent. upon which I was informed that the others remarked, that their invoices were not raised in New York, and that they should import more into Boston.

Another case was presented of macaroni imported by Boston merchants, invoiced at 9 cents per pound. The same quality shipped to Boston in a New York house was invoiced at 4¢ cents, and the parties asserted that their invoices were not raised in New York.

Charles Scott & Co. of New York imported, per steamer Canada, at Boston, in July last, an invoice of embroideries.

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Amount advanced.....\$33,211 15 5
Brought forward.....100 0 0
Amount advanced.....\$33,311 15 5
Brought forward.....100 0 0
Amount advanced.....\$33,411 15 5
Brought forward.....100 0 0
Amount advanced.....\$33,511 15 5
Brought forward.....100 0 0
Amount advanced.....\$33,611 15 5
Brought forward.....100 0 0
Amount advanced.....\$33,711 15 5
Brought forward.....100 0 0
Amount advanced.....\$33,811 15 5
Brought forward.....100 0 0
Amount advanced.....\$33,911 15 5
Brought forward.....100 0 0
Amount advanced.....\$34,011 15 5
Brought forward.....100 0 0
Amount advanced.....\$34,111 15 5
Brought forward.....100 0 0
Amount