

world have given, are giving, and will continue to give enlightenment to those willing and ready to use them.

When the country was small and the conditions of the Treasury Department not so overwhelmed with details of international importance, the publishers by special appeal were able to show to the Secretary of the Treasury the injustice of assessing duty on imported books on any other value than the price paid by the importing publishers to the English seller or publisher. This question as to the foreign wholesale market value of books in England arose in 1877 under Secretary Sherman; and he issued an order, that in view of the very peculiar conditions prevailing in the book trade, the Appraising Officers throughout the country should accept the importing publisher's invoice, unless there was some reason to doubt the integrity of the invoice. The same question of wholesale market value arose during the time Mr. Gage was Secretary of the Treasury, and again when Mr. Shaw was Secretary of the Treasury, and still again when Mr. MacVeagh was Secretary of the Treasury. In all three of these instances, the Secretary of the Treasury issued an order falling back on the original order of Secretary Sherman, and instructing the Appraising Officers to accept the publisher's invoice. During the Wilson Administration this same question of wholesale market value of imported books came up again; and the publishers as in former years appealed to the Secretary of the Treasury and finally to the President, for relief. No relief was granted; and as a result, we ourselves and nearly every importing publisher of any importance or standing, were penalized unjustly some thousands of dollars; and we have been compelled to advance the value of our invoices to meet this erroneously arrived at wholesale market value, so that the duty on books has been wrongly increased, and as a result, an unnecessary burden placed upon the educators and the readers of our country, who buy books from these imported editions.

As publishers and booksellers, we ask Congress to consider the high educational importance of books and the very limited importance of needed protection for books, and the very limited importance of the amount of revenue to be collected from imported books; and to arrive at a duty based on the AD VALOREM value of the imported book on the price paid to the English publisher.

We would also here emphasize the fact and urge upon Congress, that there should be incorporated in this book clause of the new Tariff, a statement that author's royalties are not to be construed as forming a part of dutiable value, when books are imported in edition lots. Author's royalties form no part whatsoever of the physical cost of the book they are separate and distinct from the manufacturing costs, as they are almost invariably arranged for between the importing publisher and the author, or the importing publisher and the author's agent. Author's royalties, therefore, should in no wise be construed as forming a part of the dutiable value of imported books. All enlightened and educated Americans feel disposed to blush with shame when they are faced with the statement that the United States insists in many instances upon placing a duty on the amount of royalty paid to the authors of books, when purchased and im-