

Duties.

For the purpose of raising money to meet the expenses of the government, and in some countries for the purpose of protecting certain industries, taxes on imported goods are levied. These taxes are called *customs* or *duties*. The duties are of two kinds: specific duties, which are laid on the quantity of goods; as, for example, 75¢ a ton on bituminous coal; and *ad valorem* duties, which are laid upon the value of the goods in the country from which they are imported; as, for example, 60% on laces. Some goods, as coffee and tea, are free from duty.

1. Name some cities at which goods are imported. These are ports of entry. Where are the duties collected? By whom? Deduction for weight of cask, box, etc., is called *tare*. A statement of the cost of goods in the country from which they are imported is called an *invoice*.
2. Define *ad valorem* duty; *specific* duty; *port of entry*; *custom house*; *gross weight*; *net weight*; *invoice*; *tare*.
3. A merchant imported 60 sq. yd. of carpets from England, invoiced at £25. The duty was 30¢ a square yard and 40% *ad valorem*. What did the carpet cost him?
4. A lady brought from France 2 dozen pairs of gloves for which she paid 6 fr. a pair. The duty was \$2.25 a dozen and 50% *ad valorem*. What did the gloves cost her in United States money, the franc being reckoned as \$.193?
5. What was the invoice cost of goods for which \$125 was paid, duty being 25% *ad valorem*?
6. A wine merchant imported 40 casks of wine, 54 gal. each, invoiced at \$1.60 a gallon. What was the duty at 20% *ad valorem*, allowance for leakage 5%?
7. A merchant imported 325 lb. of knit goods, which cost 6s. 9d. a pound. What was the duty at 38½¢ a pound and 40% *ad valorem*?
8. The gross cost of some imported glassware was \$232; the duty was 60% *ad valorem*. What was the invoice cost of the goods?
9. If the gross cost of some imported goods was \$322, freight \$10, and the cost in Italy \$270, what was the duty?