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Faxation: his. Imperial Airways 116/12/39

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Separate minute

Am 16/12

DEPARTMENT OF STATE
WASHINGTON

June 14, 1939



2/15/20/38
Excellency:

116/3
2/15/20/38 In my reply of February 17, 1939 to the Embassy's
note no. 497 of December 21, 1938 in regard to the ex-
empting from United States customs duty supplies and
equipment withdrawn from bonded warehouses in the United
States for the use of aircraft registered in the United
Kingdom, you were informed that paragraph (d) of Sec-
tion 309 of the Tariff Act of 1930 (U.S.C., Title 19, Sec-
tion 1309), as amended by Section 5(a) of the Customs Ad-
ministrative Act of 1938 (Public No. 721, 75th Congress),
provides that the privileges granted by this section of
the law in respect of aircraft registered in a foreign
country shall be allowed only if the Secretary of the

Treasury

His Excellency

The Right Honorable

Sir Ronald Lindsay, P.C., G.C.M.G., K.C.B., C.V.O.,

British Ambassador.

INDEX

Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

I am now in receipt of a letter dated June 6, 1939 from the Secretary of the Treasury, informing me that he has been advised by the Secretary of Commerce that, pursuant to Section 309 of the Tariff Act of 1930, as amended, it has been found that the United Kingdom allows privileges to aircraft registered in the United States and engaged in foreign trade substantially reciprocal to the privileges referred to in Sections 309(a) and 317 of the Tariff Act of 1930 (U.S.C., Sup. IV, Title 19, Secs. 1309(a) and 1317) in respect of aircraft registered in a foreign country and actually engaged in foreign trade.

The Secretary of the Treasury states that the collectors of customs are being informed of the finding referred to above and are being instructed to accord to aircraft registered in the United Kingdom the privileges granted

by

by Sections 309(a) and 317 of the Tariff Act of 1930, as amended. The collectors of customs are being advised, also, that the United Kingdom allows privileges to aircraft registered in the United States which are substantially reciprocal to those specified in the Internal Revenue Code, Section 3451, (formerly Section 630 of the Revenue Act of 1932 as amended by Section 705(a) of the Revenue Act of 1938) in respect of aircraft registered in a foreign country and actually engaged in foreign trade.

Accept, Excellency, the renewed assurances of my highest consideration.

For the Secretary of State:

Reuben M. M. M.

611.41246/52