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TO MEMBERS USING THE DRAWBACK

The Treasury Department made a ruling under date of July 8, 1930, relating to the drawback which all users of the drawback law should note. It relates to the question as to whether or nor the time limitation on exportation prescribed by Section 313 (h) of the Tariff Act of 1930 begins to run from the time of the importation of ore taken into a bonded warehouse and refining warehouse or from the date on which the lead charged against such ore was withdrawn from such warehouse.

In answer to this question the Treasury Department ruled as follows:

> "Section 313 (h) provides that no drawback shall be allowed on articles which are exported more than three years 'after importation of the imported merchandise' forming the basis of the claim for drawback. The limitation, therefore, applies from the time of importation of the ore and not from the date of withdrawal of the lead from the bonded smelting and refining warehouse."

We have filed a protest with the Treasury Department against this ruling as it marks a striking departure from customary and former practise of the Department, which was to permit the drawback period to begin from the time of withdrawal of lead from a bonded warehouse.

Even though fabricators have one year in which to use substitution care should be exercised while the new ruling stands to insure coming within the limit allowed. We are hopeful that we can persuade the Treasury Department to withdraw or amend its new ruling so that the old practise will again prevail.

Respectfully yours,

F. E. Wormser

Secretary.