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Idea Exchange

Theia A. Cascio

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IDEA EXCHANGE

By THEIA A. CASCIO, Sherman Oaks, California

UNITED STATES CUSTOMS HINTS

Submitted by Dorothy W. Adams, Cleveland Chapter.

The accountant needs to be familiar with the basic fundamentals of customs due to modern methods of transportation and increased interest in foreign countries. It is important information to have in advising clients and also in planning one's own vacation. Keeping in mind a few fundamentals will make going through customs simple, efficient, and fast.

First, we must know which items purchased abroad have to be listed on a written declaration. A returning resident must declare in writing anything acquired abroad which falls in at least one of the following categories:

1. Items which are brought in for someone else at that person's request.
2. Anything which is to be sold or used in business.
3. Items which are to be used for personal or household use or as a souvenir or curio.
4. Any item which was altered or repaired abroad, other than repairs necessary to restore the article to the condition it was in when taken abroad.

Furthermore, one must declare in writing any article being sent directly to the recipient, if an exemption is claimed.

A written declaration is always preferable, even though oral declarations are permissible in some cases. At a seaboard port, a written declaration will probably be required to speed the tourist through customs. In all cases, a written declaration will be required if duty or internal-revenue tax is assessed on any article.

An oral declaration is permissible at Canadian or Mexican border ports under the following conditions:

1. If the total value of all articles acquired abroad—including the cost of any alterations or dutiable repairs to articles taken abroad—is not more than \$100.
2. If the articles are for personal or household use.
3. If the tourist has the articles in his possession.

Value for customs purposes is based upon fair market value. In making either an oral or written declaration, the customs officer

must be told how much was paid for the article.

Everyone is interested in the exemptions. This simply means that if on the trip abroad, and as an incident of the trip, the traveler acquired articles for his personal or household use and properly declares them at the port of arrival in the United States, the traveler is entitled to free entry of the articles (subject to the limitations on liquors and cigars) up to the value of \$200, \$300, or even \$500, depending upon the circumstances. The exemptions do not apply if the tourist ordered the articles before he left the United States. They do not apply to gifts sent from abroad to friends or relatives. The exemption is lost on any article which the tourist fails to declare upon returning from the trip on which it was acquired. The \$200 exemption usually doesn't apply unless the tourist has been outside the country for at least 48 hours on the trip from which he is returning. In no case is this exemption allowable more than once in any 31-day period. The \$300 exemption is in addition to the \$200 exemption. One can get the \$300 exemption only if the stay abroad was not less than 12 full days and it has not been claimed within 6 months prior to the return from this trip. The \$200 exemption will always be applied before the \$300 exemption, but both exemptions may be obtained if the conditions are met under which each exemption is allowed.

Some restrictions to be considered are fruits, vegetables, plants, meats and pets. These items cannot be brought in unless the items meet certain requirements of the U.S. Department of Agriculture or the U.S. Public Health Service.

When a traveler takes abroad a wild bird plumage or any article of foreign manufacture such as a camera or watch, it is recommended that these items be registered at any customhouse before leaving the United States.

The tourist can help the customs officer by cooperating in all respects. It is suggested that the tourist make a list of the articles acquired on the trip, retain the sales slips and purchase orders covering

these articles and have them available for examination by the customs officer before reaching the port of entry.

Pack baggage in a manner that will make inspection easy. Pack separately the articles acquired beyond United States Borders. If the customs officer asks to have the trunk of the car or any luggage opened, comply without hesitation. This will help speed the traveler through Customs.

If articles are being shipped, either before or after return to the United States, the merchant should be instructed to mark the package "Attention U.S. Customs—Tourist Purchase Enclosed." A full description of articles should be made on the written declaration. This will expedite the clearance of the articles.

Anyone wishing the complete pamphlet on Custom Hints for Persons Entering the United States, may obtain it by writing Dorothy W. Adams, 2077 E. 88th St., Cleveland 6, Ohio.

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1953 and 1954, as it was stated in 1836, that women are "a competitive menace to men" and, if so, there should be legislation kept on the statute books to restrict women in industry? I wonder if the women now employed in industry in the "restrictive" states realize the import of such so-called "protective legislation"?

The day the Senate passed the nullifying Hayden rider to the Equal Rights Amendment (July 16, 1953), Senator Hayden read letters from the Amalgamated Clothing Workers of America, the American Federation of Hosiery Workers, the Textile Workers Union of America, CIO, the Brotherhood of Railway and Steamship Clerks and, among others, one from the International Ladies' Garment Workers Union written by Mr. David Dubinsky, President. In closing, Mr. Dubinsky wrote: "An equal-rights amendment, which contains the provision you intend to propose (Hayden Rider) is one which our union can fully support. Without such a provision, the equal-rights amendment would be actively and firmly opposed by our union." In other words, as I interpret this message, unless the right was reserved to be able to keep the present and impose future discriminations and restrictions upon women (protections to the opponents of the Amendment) the labor union would oppose the Equal Rights Amendment.

A labor resolution adopted by the A F of L 72nd Convention held in 1953 says in

part: "The American Federation of Labor has opposed the passage of this far-reaching enactment because it would imperil all Federal and State labor legislation protecting wages, hours and working conditions of women." I was under the impression that labor unions fought for more wages, less hours and better working conditions for all employees, female as well as male. Have the male workers lost their improved working conditions because of equal legal rights? If the women employees should obtain equal legal rights under the law, do the unions propose to throw them to the wolves and continue working for better labor conditions for male employees only?

What about the other "protective legislation" that opponents of the Amendment cry the loudest about? The opposition in the Senate, led by the chief opponent, Mr. Hayden of Arizona, supported by Mr. Long of Louisiana, Mr. Lehman of New York, Mr. Holland of Florida, Mr. Welker of Idaho, Mr. Johnston of South Carolina and Mr. Humphrey of Minnesota, based their arguments primarily on "protecting women" from having to pay alimony to a "lazy" husband, or from supporting the children, or from the loss of widows' pensions, maternity benefits, or upon the effect on community property laws in 8 states, and upon state's rights.

Why does anyone think that a widow, a mother, a child who meets the requirements for special benefits and aid would be denied or deprived of it if the women in this country were to be granted equal legal rights? A veteran does not lose his legal rights because he receives special benefits that other citizens do not receive. If he meets certain requirements he can go to college at Uncle Sam's expense. Even all veterans can not have this benefit. The farmer's income for a dozen eggs may be underwritten by the Federal Government, but no one underwrites my income from any source. Is the farmer to be deprived of his legal rights under the laws because he receives special benefits others do not receive? There are many such examples of special benefits written into our laws, but the citizens who receive them have equal legal rights.

Women know that the Equal Rights Amendment would not force a man to respect her more than he does now; they know that in most cases if a father does not desire to support his children, an Equal Rights Amendment will not force him to do so or relieve him of that duty. Too many women, even though they have secured