

**CHAP. 349.**—An Act To reduce taxation, to provide revenue for the Government, and for other purposes.

August 27, 1894.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after the first day of August, eighteen hundred and ninety-four, unless otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries or withdrawn for consumption, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

Tariff of 1894.  
R. S. sec. 2504, p. 460.  
Vol. 26, p. 567.

Duties on imports.

**SCHEDULE A.—CHEMICALS, OILS, AND PAINTS.**

**SCHEDULE A.**

**ACIDS.—**

Chemicals, oils, and  
paints.  
Acids.

1. Acetic or pyroligneous acid, twenty per centum ad valorem.
2. Boracic acid, three cents per pound.
3. Chromic acid, four cents per pound.
4. Citric acid, twenty-five per centum ad valorem.
5. Tannic acid or tannin, sixty cents per pound.
6. Tartaric acid, twenty per centum ad valorem.
7. Alcoholic perfumery, including cologne water and other toilet waters, and alcoholic compounds not specially provided for in this Act, two dollars per gallon and fifty per centum ad valorem.
8. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, four-tenths of one cent per pound.
- 8½. Ammonia, carbonate of, twenty per centum ad valorem; muriate of, or sal ammoniac, ten per centum ad valorem; sulphate of, twenty per centum ad valorem.
9. Blacking of all kinds, twenty per centum ad valorem. Bone char suitable for use in decolorizing sugars, twenty per centum ad valorem.
10. Borax, crude, or borate of soda, two cents per pound; borate of lime, one and one-half cents per pound. Refined borax, two cents per pound.
- 10½. Camphor, refined, ten per centum ad valorem.
11. Chalk, prepared, precipitated, French, red, and all other chalk preparations not specially provided for in this Act, twenty per centum ad valorem.
12. Chloral hydrate, twenty-five per centum ad valorem.
13. Chloroform, twenty-five cents per pound.

**COAL-TAR PREPARATIONS.—**

Coal-tar prepara-  
tions.

14. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this Act, twenty-five per centum ad valorem.
- 14½. Cobalt, oxide of, twenty-five cents per pound.
15. Collodion and all compounds of pyroxyline, by whatever name known, forty cents per pound; rolled or in sheets, but not made up into articles, fifty cents per pound; if in finished or partly finished articles, forty-five per centum ad valorem.
16. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.
- 16½. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible, but which are advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act, ten per centum ad valorem.
17. Ethers, sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars

SCHEDULE A.  
Chemicals, oils, and  
paints—Continued.

per pound; ether of all kinds not specially provided for in this Act, one dollar per pound.

18. Extracts and decoctions of logwood and other dyewoods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, and extracts of hemlock bark, ten per centum ad valorem.

19. Gelatine, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, twenty-five per centum ad valorem.

20. Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.

21. Ink and ink powders, printers' ink, and all other ink not specially provided for in this Act, twenty-five per centum ad valorem.

22. Iodoform, one dollar per pound.

23. Licorice, extracts of, in paste, rolls, or other forms, five cents per pound.

24. Magnesia, carbonate of, medicinal, three cents per pound; calcined, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.

25. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

Oils.

OILS.—

26. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, thirty per centum ad valorem.

27. Castor oil, thirty-five cents per gallon.

28. Cod-liver oil, twenty per centum ad valorem.

29. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.

30. Fusel oil, or amylic alcohol, ten per centum ad valorem.

31. Hemp-seed oil and rape-seed oil, ten cents per gallon.

32. Olive oil, fit for salad purposes, thirty-five cents per gallon.

33. Peppermint oil, twenty-five per centum ad valorem.

34. Seal, herring, whale, and other fish oil not specially provided for in this Act, twenty-five per centum ad valorem.

35. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this Act, twenty per centum ad valorem.

36. Opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

Paints, colors, and  
varnishes.

PAINTS, COLORS, AND VARNISHES.—

37. Baryta, sulphate of, or barytes, manufactured, three dollars per ton.

38. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; and in pulp or mixed with water, six cents per pound on the material contained therein when dry.

39. Blanc-fixe, or artificial sulphate of barytes and satin white, or artificial sulphate of lime, twenty-five per centum ad valorem.

40. Black, made from bone, ivory, or vegetable, under whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty per centum ad valorem.

41. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil, or in pulp or mixed with water, three cents per pound on the material contained therein when dry.

42. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, ground in oil, one and one-fourth of one cent per pound.

SCHEDULE A.  
Chemicals, oils, and  
paints—Continued.

43. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.
44. Varnishes, including so-called gold size or japan, twenty-five per centum ad valorem; and on spirit, varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.
45. Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, twenty per centum ad valorem; vermilion red, not containing quicksilver but made of lead or containing lead, six cents per pound.
46. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one-half of one cent per pound.
47. Zinc, oxide of, and white paint or pigment containing zinc, dry or ground in oil, one cent per pound.
48. All other paints, colors, and pigments, whether dry or mixed, or ground in water or oil, or other solutions, including all colors in tubes, lakes, crayons, smalts, and frostings, and not specially provided for in this Act, twenty-five per centum ad valorem.

LEAD PRODUCTS.—

Lead products.

49. Acetate of lead, white, two and three-quarters cents per pound; brown, one and three-quarters cents per pound; litharge, one and one-half cents per pound.
50. Nitrate of lead, one and one-half cents per pound.
51. Orange mineral, one and three-quarters cents per pound; red lead, one and one-half cents per pound.
52. White lead, and white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, one and one-half cents per pound.
53. Phosphorus, fifteen cents per pound.

POTASH.—

Potash.

54. Bichromate and chromate of, twenty-five per centum ad valorem.
55. Hydriodate, iodide, and iodate of, twenty-five cents per pound.
56. Nitrate of, or saltpeter, refined, one-half of one cent per pound.
57. Prussiate of, red, or yellow, twenty-five per centum ad valorem.

PREPARATIONS.—

Preparations.

58. All medicinal preparations, including medicinal coal-tar preparations and medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty cents per pound: *Provided*, That no such preparation shall pay less than twenty-five per centum ad valorem.
59. All medicinal preparations, not specially provided for in this Act, twenty-five per centum ad valorem.
- 59½. Paris green and London purple, twelve and one-half per centum ad valorem.
60. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act, twenty-five per centum ad valorem.
61. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and all toilet preparations, and articles of perfumery, not specially provided for in this Act, forty per centum ad valorem.
62. Santonine, and all salts thereof containing eighty per centum or over of santonine, one dollar per pound.

*Proviso.*  
Minimum.

SOAP.—

Soap.

63. Castile soap, twenty per centum ad valorem; fancy, perfumed, and all descriptions of toilet and medicinal or medicated soap, thirty-five per centum ad valorem; all other soaps, not specially provided for in this Act, ten per centum ad valorem.

SCHEDULE A.  
Chemicals, oils, and  
paints—Continued.  
Soda.

## SODA.—

64. Bicarbonate of soda or supercarbonate of soda or saleratus, one-half cent per pound.
65. Hydrate of, or caustic soda, one-half of one cent per pound.
66. Bichromate and chromate of, twenty-five per centum ad valorem.
67. Sal soda, or soda crystals, one-eighth of one cent per pound; soda ash, one-fourth of one cent per pound.
68. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.
69. Sponges, sea moss or Iceland moss, ten per centum ad valorem.
70. Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.
71. Sulphur, refined, sublimed, or flowers of, twenty per centum ad valorem.
72. Sumac, ground, ten per centum ad valorem.
73. Tartar, cream of, and patent tartar, twenty per centum ad valorem.
74. Tartars and lees crystals, partly refined, twenty per centum ad valorem.
75. Tartrate of soda and potassa, or Rochelle salts, two cents per pound.

SCHEDULE B.  
Earths, earthen-  
ware, and glassware.

## SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

## Brick and tile.

## BRICK AND TILE:

76. Brick, not glazed, enameled, ornamented, or decorated in any manner, twenty-five per centum ad valorem; glazed, enameled, ornamented, or decorated, thirty per centum ad valorem.
77. Magnesic fire-brick, one dollar per ton.
78. Tiles, plain, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and encaustic, forty per centum ad valorem.

## Cement, etc.

## CEMENT, LIME, AND PLASTER:

79. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, ten per centum ad valorem.
80. Lime, five cents per one hundred pounds, including weight of barrel or package.
81. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and twenty-five cents per ton.

## CLAYS OR EARTHS:

82. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars per ton.

Earthenware and  
china.

## EARTHENWARE AND CHINA:

83. Common yellow and brown earthenware, plain or embossed, common stoneware, and crucibles, not decorated in any manner, twenty per centum ad valorem.
84. China, porcelain, parian, bisque, earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, white, not changed in condition by superadded ornamentation or decoration, thirty per centum ad valorem.
85. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, enameled, printed, gilded, or otherwise decorated in any manner, thirty five per centum ad valorem.

86. All articles composed of earthen or mineral substances, including lava tips for burners, not specially provided for in this Act, if decorated in any manner, forty per centum ad valorem; if not decorated, thirty per centum ad valorem.
87. Gas retorts, twenty per centum ad valorem.

SCHEDULE B.  
Earths, earthen-ware, and glassware—  
Continued.

GLASS AND GLASSWARE:

Glass and glassware

88. Green and colored, molded, or pressed, and flint and lime glass bottles holding more than one pint, and demijohns and carboys, covered or uncovered, whether filled or unfilled and whether their contents be dutiable or free, and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this Act, three-fourths of one cent per pound; and vials, holding not more than one pint and not less than one-quarter of a pint, one and one-eighth cents per pound; if holding less than one-fourth of a pint, forty cents per gross; all other plain green and colored, molded or pressed, and flint lime and glassware, forty per centum ad valorem.

89. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, forty per centum ad valorem.

90. All glass bottles, decanters, or other vessels or articles of glass, when cut, engraved, painted, colored, printed, stained, etched, or otherwise ornamented or decorated, except such as have ground necks and stoppers only, not specially provided for in this Act, including porcelain or opal glassware, forty per centum ad valorem: *Provided*, That if such articles shall be imported filled, the same shall pay duty, in addition to any duty chargeable upon the contents as if not filled, unless otherwise specially provided for in this Act.

*Proviso.*  
Filled bottles.

91. Unpolished cylinder, crown and common window glass, not exceeding ten by fifteen inches square, one cent per pound; above that, and not exceeding sixteen by twenty-four inches square, one and one-fourth cents per pound; above that, and not exceeding twenty-four by thirty inches square, one and three-fourths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two cents per pound; all above that, two and one-eighth cents per pound: *Provided*, That unpolished cylinder, crown and common window glass, imported in boxes, shall be packed fifty square feet per box as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

*Proviso.*  
Packing window glass.

92. Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, two and one-half cents per square foot; above that, and not exceeding twenty-four by thirty inches square, four cents per square foot; above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.

93. Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent per square foot; all above that, one and one-half cents per square foot; and all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

*Proviso.*  
Ground, etc., glass.

94. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents

SCHEDULE B.  
Earths, earthen-  
ware, and glassware—  
Continued.

- per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.
95. Cast polished plate glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-three cents per square foot; all above that, thirty-eight cents per square foot.
- Minimum.
96. But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.
97. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.
98. Spectacles, eyeglasses, goggles, opera glasses, and other optical instruments and frames for the same, forty per centum ad valorem.
99. Glass beads, loose, strung, or carded, ten per centum ad valorem.
100. Lenses of glass or pebble, wholly or partly manufactured, thirty-five per centum ad valorem.
101. Fusible enamel, and glass slides for magic lanterns, twenty-five per centum ad valorem.
102. All stained or painted glass windows, or parts thereof, and all mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all manufactures of glass, or of which glass is the component of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.
- Marble, etc.
- MARBLE AND STONE, AND MANUFACTURES OF:**
103. Marble of all kinds in block, rough or squared only, fifty cents per cubic foot.
104. Marble, sawed, dressed or otherwise, including marble slabs, mosaic cubes, and marble paving tiles, eighty-five cents per cubic foot (no slab to be computed at less than one inch in thickness).
105. Manufactures of marble, onyx, or alabaster not specially provided for in this Act, forty-five per centum ad valorem.
- Stone.
- STONE:**
- 105½. Freestone, granite, sandstone, limestone and other building or monumental stone, except marble, unmanufactured, or undressed, not specially provided for in this Act, seven cents per cubic foot.
106. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this Act, hewn, dressed, or polished, thirty per centum ad valorem.
107. Grindstones, finished or unfinished, ten per centum ad valorem.

SLATE:

- 108. Slates, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate not specially provided for in this Act, twenty per centum ad valorem.
- 109. Roofing slates, twenty per centum ad valorem.

SCHEDULE B.  
Earths, earthenware, and glassware—Continued.  
Slate.

SCHEDULE C.—METALS AND MANUFACTURES OF.

IRON AND STEEL.

SCHEDULE C.  
Metals and manufactures of.

Iron and steel.

109½. Iron ore, including mangauiferous iron ore, also the dross or residuum from burnt pyrites, forty cents per ton.

Ore.

110. Iron in pigs, iron kenthalge, spiegeleisen, ferro-manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

Pig iron, etc.

111. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of five tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.

Round iron, etc.

Provisos.

Slabs, etc.

Charcoal iron.

112. Bar iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, six-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three fourths of one inch square, six-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, six-tenths of one cent per pound.

Bar iron, etc.

113. Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, six-tenths of one cent per pound.

Structural iron.

114. Boiler or other plate iron or steel, except saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unshaired, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and one-half cents, six-tenths of one cent per pound; valued above one and one-half cents and not above four cents per pound, thirty per centum ad valorem; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

Plate iron, etc.

Proviso.  
Sheets.

115. Forgings of iron or steel, or forged iron or steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this Act, one and one-half cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than thirty-five per centum ad valorem.

Forgings.

Proviso.  
Minimum.

116. Hoop, band, or scroll iron or steel, except as otherwise provided for in this Act, thirty per centum ad valorem.

Hoop, etc.  
Post, p. 539.

117. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound.

Railway bars, etc.

SCHEDULE C.  
Metals and manufact-  
ures of.—Continued.  
Sheet iron or steel.

118. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, eight-tenths cent per pound; thinner than number twenty-five wire gauge, one and one-tenth cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all common or black sheet iron or sheet steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

*Provido.*  
Plates.

Galvanized sheets,  
etc.

119. All iron or steel sheets or plates, and all hoop, band or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay one-fourth of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges or forms of common or black sheet or taggers iron or steel.

Polished sheets, etc.

*Provido.*  
Cleaned, cold rolled,  
etc.

120. Sheet iron or sheet steel, polished, planished, or glanced, by whatever name designated, one and three-fourths cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-eighth of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

Tin plates.

*Provido.*

In effect October 1,  
1894.  
Minimum rates.

121. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and one-fifth cents per pound: *Provided*, That the reduction of duty herein provided for shall take effect on and after October first, eighteen hundred and ninety-four. No article not specially provided for in this Act, wholly or partly manufactured from tin plate, terne plate, or the sheet, or plate iron or steel herein provided for, or of which such tin plate, terne plate, sheet, or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.

Steel ingots, etc.

122. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this Act; and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per



pound, one and nine-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

SCHEDULE C.  
Metals and manufac-  
tures of.—Continued.

WIRE:

Wire.

123. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths cent per pound; valued over four cents per pound, three-fourths cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire.

*Provido.*  
Small rods.

124. Wire: Round iron or steel wire, all sizes not smaller than thirteen wire gauge, one and one-fourth cents per pound; smaller than thirteen wire gauge, and not smaller than sixteen wire gauge, one and one-half cents per pound; smaller than sixteen wire gauge, two cents per pound; all other iron or steel wire and wire or strip steel, commonly known as crinoline wire, corset wire, drill rods, needle wire, piano wire, clock and watch wires, and all steel wires, whether polished or unpolished, in coils or straightened, and cut to lengths, drawn cold through dies, and hat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk, or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form, valued above four cents per pound, shall pay a duty of forty per centum ad valorem: *Provided*, That articles manufactured from iron or steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto one cent per pound.

*Provido.*  
Manufactures.

GENERAL PROVISIONS.

General provisions.

125. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel.

No rust allowance.

MANUFACTURES OF IRON AND STEEL.

Manufactures of  
iron and steel.

126. Anchors, or parts thereof, of iron or steel, mill irons and mill cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, one and two-tenths cents per pound.

127. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, one and one-half cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

*Provido.*  
Axles fitted in  
wheels.  
*Post*, p. 519.

128. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and three-fourths cents per pound.

129. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

130. Boiler or other tubes, pipes, flues, or stays of wrought iron or steel, twenty-five per centum ad valorem.

131. Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel, one and one-half cents per pound.

SCHEDULE C.  
Metals and manufac-  
tures of.—Continued.  
Cast iron.

132. Card clothing manufactured from tempered steel wire, forty cents per square foot; all other, twenty cents per square foot.

133. Cast-iron pipe of every description, six-tenths of one cent per pound.

134. Cast-iron vessels, plates, stove plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

135. Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

136. Cast hollow ware, coated, glazed, or tinned, two cents per pound.

137. Chains of all kinds, made of iron or steel, thirty per centum ad valorem.

Cutlery.

CUTLERY:

138. Penknives, pocketknives, or erasers, of all kinds, valued at not more than thirty cents per dozen, twenty-five per centum ad valorem; valued at more than thirty cents per dozen and not exceeding fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar per dozen, twenty-five cents per dozen; valued at more than one dollar per dozen and not exceeding one dollar and fifty cents per dozen, forty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, seventy-five cents per dozen; valued at more than three dollars per dozen, fifty per centum ad valorem; and in addition thereto, on all the foregoing valued at more than thirty cents per dozen and not more than three dollars per dozen, twenty-five per centum ad valorem: *Provided*, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, or erasers valued at more than thirty cents per dozen.

139. Swords, sword blades, and side arms, thirty-five per centum ad valorem.

140. Table and carving knives and forks, valued at more than four dollars per dozen pieces, razors and razor blades, wholly or partly finished, scissors and shears, forty-five per centum ad valorem; all other table knives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives; also all cooks', and butchers' knives, forks, and steels, thirty-five per centum ad valorem.

141. Files, file blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, sixty cents per dozen; nine inches in length or over, one dollar per dozen.

Firearms.

FIREARMS:

142. Muskets, muzzle-loading shotguns, and sporting rifles, and parts thereof, twenty-five per centum ad valorem.

143. Sporting, breech-loading shotguns, combination shotguns and rifles, and pistols, and parts of all of the foregoing, thirty per centum ad valorem.

144. Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, thirty-five per centum ad valorem.

Nails, etc.

NAILS, SPIKES, TACKS, AND NEEDLES:

145. Cut nails and cut spikes of iron or steel, twenty-two and one-half per centum ad valorem.

*Proviso.*  
Parts of knives, etc.

SCHEDULE C.  
Metals and manufac-  
tures of.—Continued.

- 146. Horseshoe nails, hobnails, and all other wrought-iron or steel nails not specially provided for in this Act, thirty per centum ad valorem.
- 147. Wire nails made of wrought iron or steel, twenty-five per centum ad valorem.
- 148. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, twenty-five per centum ad valorem.
- 149. Cut tacks, brads, or sprigs of all kinds, twenty-five per centum ad valorem.
- 150. Needles for knitting or sewing machines, crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

PLATES:

Engraved plates,  
etc.

- 151. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.
- 152. Railway fish plates or splice bars, made of iron or steel, twenty-five per centum ad valorem.
- 153. Rivets of iron or steel, twenty-five per centum ad valorem.

SAWS:

Saws.

- 154. Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, twenty-five per centum ad valorem.
- 155. Screws, commonly called wood screws, more than two inches in length, three cents per pound; over one inch and not more than two inches in length, five cents per pound; over one-half inch and not more than one inch in length, seven cents per pound; one-half inch and less in length, ten cents per pound.
- 155½. Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, made in whole or chief part of iron, steel, or any other metal, fifty per centum ad valorem.
- 156. Wheels, for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

*Provided.*  
Wheels with axles  
fitted in.

MISCELLANEOUS METALS AND MANUFACTURES OF.

Miscellaneous  
metals.

- 157. Aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, ten cents per pound.
- 158. Argentine, albata, or German silver, unmanufactured, fifteen per centum ad valorem.
- 159. Brass, in bars or pigs, old brass, clippings from brass or Dutch metal, and old sheathing, or yellow metal, fit only for remanufacture, ten per centum ad valorem.
- 160. Bronze powder, metallics or flitters, bronze or Dutch metal, or aluminum, in leaf, forty per centum ad valorem.

COPPER:

Copper.

- 161. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of

SCHEDULE C.  
Metals and manufac-  
tures of.—Continued.

which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, twenty per centum ad valorem.

Gold and silver.

GOLD AND SILVER:

162. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this Act, twenty-five per centum ad valorem.  
163. Gold leaf, thirty per centum ad valorem.  
164. Silver leaf, and silver powder, thirty per centum ad valorem.

Lead.

LEAD:

*Provido.*  
In silver ore.

165. Lead ore and lead dross, three-fourths of one cent per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of three-fourths of one cent per pound on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States.

*Provido.*  
From countries im-  
posing export duty.  
Vol. 28, p. 581.

166. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, one cent per pound: *Provided*, That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.

167. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, one and one-quarter cents per pound.  
167½. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, six cents per pound.  
167¾. Mica, twenty per centum ad valorem.  
168. Pens, metallic, except gold pens, eight cents per gross.  
169. Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.  
170. Pins, metallic, including pins with solid or glass heads, hair pins, safety pins, and hat, bonnet, shawl, and belt pins, not commercially known as jewelry, twenty-five per centum ad valorem.  
170½. Quicksilver, seven cents per pound.  
171. Type metal, three-fourths of one cent per pound for the lead contained therein; and new types, fifteen per centum ad valorem.

Watches.

WATCHES:

172. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.  
173. Watches and clocks, or parts thereof, whether separately packed or otherwise, twenty-five per centum ad valorem.

Zinc.

ZINC OR SPELTER:

Manufactures not  
specified.

174. Zinc in blocks or pigs, one cent per pound.  
175. Zinc in sheets, not polished nor further advanced than rolled, one and one-fourth cents per pound.  
176. Zinc, old and worn-out, fit only to be remanufactured, three-fourths of one cent per pound.  
177. Manufactured articles or wares, not specially provided for in this Act, composed wholly or in part of any metal, and whether partly or wholly manufactured, thirty-five per centum ad valorem.

SCHEDULE D.—WOOD AND MANUFACTURES OF.

SCHEDULE D.  
Wood and manufac-  
tures of.

179. Osier or willow, prepared for basket-makers' use, twenty per centum ad valorem; manufactures of osier or willow, twenty-five per centum ad valorem; chair cane, or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem.

180. Casks and barrels, empty, sugar-box shooks, and packing boxes and packing-box shooks, of wood, not specially provided for in this Act, twenty per centum ad valorem.

180½. Tooth-picks of vegetable substance, thirty-five per centum ad valorem.

181. House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

SCHEDULE E.—SUGAR.

SCHEDULE E.  
Sugar.

182. That so much of the Act entitled "An Act to reduce revenue, equalize duties, and for other purposes," approved October first, eighteen hundred and ninety, as provides for and authorizes the issue of licenses to produce sugar, and for the payment of a bounty to the producers of sugar from beets, sorghum, or sugar cane, grown in the United States, or from maple sap produced within the United States, be, and the same is hereby repealed, and hereafter it shall be unlawful to issue any license to produce sugar or to pay any bounty for the production of sugar of any kind under the said Act.

Repeal of bounty.  
Vol. 26, p. 583.

Licenses forbidden.

182½. There shall be levied, collected, and paid on all sugars and on all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, a duty of forty per centum ad valorem, and upon all sugars above number sixteen Dutch standard in color and upon all sugars which have been discolored there shall be levied, collected, and paid a duty of one-eighth of one cent per pound in addition to the said duty of forty per centum ad valorem; and all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete or concentrated molasses, which are imported from or are the product of any country which at the time the same are exported therefrom pays, directly or indirectly, a bounty on the export thereof, shall pay a duty of one-tenth of one cent per pound in addition to the foregoing rates: *Provided*, That the importer of sugar produced in a foreign country, the Government of which grants such direct or indirect bounties, may be relieved from this additional duty under such regulations as the Secretary of the Treasury may prescribe, in case said importer produces a certificate of said Government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid: *Provided further*, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same. That there shall be levied, collected, and paid on molasses testing above forty degrees and not above fifty-six degrees polariscope, a duty of two cents per gallon; if testing above fifty-six degrees polariscope, a duty of four cents per gallon.

Rate of duty.

Additional from  
countries paying boun-  
ties.

*Proviso.*  
Relief from addi-  
tional duty.

Hawaiian treaty not  
impaired.  
Vol. 19, p. 625; Vol.  
25, p. 1399; Vol. 27, p.  
844.

Molasses.

Candy, etc.

183. Sugar candy and all confectionery, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, thirty-five per centum ad valorem; glucose, or grape sugar, fifteen per centum ad valorem; saccharine, twenty-five per centum ad valorem.

SCHEDULE F.  
Tobacco and manu-  
factures of.  
Wrappers.

SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

184. Wrapper tobacco, unstemmed, imported in any bale, box, pack-  
age, or in bulk, one dollar and fifty cents per pound; if stemmed, two  
dollars and twenty-five cents per pound.

Fillers.  
  
Provisos.  
Definitions, "wrap-  
per."  
"Filler."

185. Filler tobacco, unstemmed, imported in any bale, box, package,  
or in bulk, thirty-five cents per pound; if stemmed, fifty cents per  
pound: *Provided*, That the term wrapper tobacco, whenever used in  
this Act shall be taken to mean that quality of leaf tobacco known  
commercially as wrapper tobacco: *Provided further*, That the term  
filler tobacco, whenever used in this Act, shall be taken to mean all  
leaf tobacco unmanufactured, not commercially known as wrapper  
tobacco: *Provided further*, That if any leaf tobacco imported in any

Growth of different  
countries, etc.

bale, box, package, or in bulk shall be the growth of different countries,  
or shall differ in quality and value, save as provided in the succeeding  
provision, then the entire contents of such bale, box, package, or in  
bulk shall be subject to the same duty as wrapper tobacco: *Provided*  
*further*, That if any bale, box, package, or bulk of leaf tobacco of uni-  
form quality contains exceeding fifteen per centum thereof of leaves  
suitable in color, fineness of texture, and size for wrappers for cigars,  
then the entire contents of such bale, box, package, or bulk shall be  
subject to the same duty as wrapper tobacco: *Provided further*, That  
collectors shall not permit entry to be made, except under regulations  
to be prescribed by the Secretary of the Treasury, of any leaf tobacco  
imported in any bale, box, package, or in bulk, unless the invoices cov-  
ering the same shall specify in detail the character of the leaf tobacco  
in such bale, box, package, or in bulk, whether wrapper or filler tobacco,  
Quebrado or self-working bales, as the case may be: *And provided fur-*  
*ther*, That in the examination for classification of any invoice of  
imported leaf tobacco at least one bale if less than ten bales, and one  
bale in every ten bales and more, if deemed necessary by the appraising  
officer, shall be examined by the appraiser or person authorized by law  
to make such examination, and for the purpose of fixing the classifica-  
tion and amount of duty chargeable on such invoice of leaf tobacco the  
examination of ten hands out of each examined bale thereof shall be  
taken to be a legal examination.

Bales, etc., classified  
as wrappers.

Invoices.

Examination.

186. Tobacco, manufactured or unmanufactured, of all descriptions,  
not specially enumerated or provided for in this Act, forty cents per  
pound.

187. Snuff and snuff flour, manufactured of tobacco, ground dry or  
damp, and pickled, scented, or otherwise, of all descriptions, fifty cents  
per pound.

Cigars.

188. Cigars, cigarettes, and cheroots of all kinds, four dollars per  
pound and twenty-five per centum ad valorem; and paper cigars and  
cigarettes, including wrappers, shall be subject to the same duties as  
are herein imposed upon cigars.

SCHEDULE G.  
Agricultural prod-  
ucts and provisions.

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

Live animals.

ANIMALS, LIVE:

189. All live animals, not specially provided for in this Act, twenty  
per centum ad valorem.

Breadstuffs.

BREADSTUFFS AND FARINACEOUS SUBSTANCES:

190. Buckwheat, corn or maize, cornmeal, oats, rye, rye flour, wheat,  
and wheat flour, twenty per centum ad valorem, and oatmeal,  
fifteen per centum ad valorem.

191. Barley, and barley, pearled, patent, or hulled, thirty per centum  
ad valorem; barley malt, forty per centum ad valorem

192. Macaroni, vermicelli, and all similar preparations, twenty per  
centum ad valorem.

193. Rice, cleaned, one and one-half cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, eight-tenths of one cent per pound; rice flour and rice meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.

SCHEDULE G.  
Agricultural products and provisions—  
Continued.

DAIRY PRODUCTS:

Dairy products.

194. Butter, and substitutes therefor, four cents per pound.  
195. Cheese, four cents per pound.  
196. Milk, preserved or condensed, two cents per pound, including weight of packages; sugar of milk, five cents per pound.

FARM AND FIELD PRODUCTS:

Farm and field products.

197. Beans, twenty per centum ad valorem.  
198. Beans, pease, mushrooms, and other vegetables, prepared or preserved, in tins, jars, bottles, or otherwise, and pickles and sauces of all kinds, thirty per centum ad valorem.  
198½. Eggs, three cents per dozen.  
199. Hay, two dollars per ton.  
200. Honey, ten cents per gallon.  
201. Hops, eight cents per pound.  
202. Onions, twenty cents per bushel.  
203. Pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.  
204. Potatoes, fifteen cents per bushel of sixty pounds.

SEEDS:

Seeds.

205. Castor beans or seeds, twenty-five cents per bushel of fifty pounds.  
206. Flaxseed or linseed, poppy seed, and other oil seeds, not specially provided for in this Act, twenty cents per bushel of fifty-six pounds.  
206½. Garden seeds, agricultural seeds, and other seeds not specially provided for in this Act, ten per centum ad valorem.  
207. Vegetables in their natural state, not specially provided for in this Act, ten per centum ad valorem.  
207½. Straw, fifteen per centum ad valorem.  
207¾. Teazles, fifteen per centum ad valorem.

FISH:

Fish.

208. Anchovies and sardines, packed, in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.  
209. Fish, smoked, dried, salted, pickled, or otherwise prepared for preservation, three-fourths of one cent per pound.  
210. Herrings, pickled, frozen, or salted, and salt water fish frozen or packed in ice, one-half of one cent per pound.  
211. Fish in cans or packages made of tin or other material, except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

SCHEDULE G.  
Agricultural prod-  
ucts and provisions—  
Continued.  
Fruits and nuts.

## FRUITS AND NUTS:

## Fruits—

213. Apples, green or ripe, dried, desiccated, evaporated, or prepared in any manner, twenty per centum ad valorem.
- 213½. Dates and pineapples, twenty per centum ad valorem.
214. Grapes, twenty per centum ad valorem.
215. Olives, green or prepared, twenty per centum ad valorem.
216. Oranges, lemons, and limes, in packages, at the rate of eight cents per cubic foot of capacity; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes: *Provided*, That the thin-wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one half the rate imposed on similar boxes of entirely foreign growth and manufacture.
217. Plums, prunes, figs, raisins, and other dried grapes, including Zante currants, one and one-half cents per pound.
218. Comfits, sweetmeats, and fruits preserved in sugar, sirup, or molasses, not specially provided for in this Act, prepared or desiccated cocoanut or copra, and jellies of all kinds, thirty per centum ad valorem.
219. Fruits preserved in their own juices, twenty per centum ad valorem.
220. Orange peel and lemon peel, preserved or candied, thirty per centum ad valorem.

## Nuts—

221. Almonds, not shelled, three cents per pound; clear almonds, shelled, five cents per pound.
222. Filberts and walnuts of all kinds, not shelled, two cents per pound; shelled, four cents per pound.
223. Peanuts or ground beans, twenty per centum ad valorem.
224. Cocoanuts in the shell, and other nuts shelled or unshelled, not specially provided for in this Act, twenty per centum ad valorem.

Meat products.

## MEAT PRODUCTS:

- 224½. Fresh beef, mutton, and pork, twenty per centum ad valorem.
225. Extract of meat, fifteen per centum ad valorem.
- 225½. Lard, one cent per pound.
- 225¾. Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty per centum ad valorem.
226. Poultry, two cents per pound; dressed, three cents per pound.

Miscellaneous prod-  
ucts.

## MISCELLANEOUS PRODUCTS:

227. Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two cents per pound.
229. Cocoa, prepared or manufactured, not specially provided for in this Act, two cents per pound; chocolate, sweetened, flavored, or other, valued at thirty-five cents per pound or less, two cents per pound; valued at exceeding thirty-five cents per pound and chocolate confectionery, thirty-five per centum ad valorem.
230. Cocoa butter or cocoa butterine, three and one-half cents per pound.
231. Dandelion root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for in this Act, one and one-half cents per pound.
232. Starch, including all preparations, from whatever substance produced, commonly used as starch, one and one-half cents per pound.

*Proviso.*  
Orange, etc., shooks.



- 233. Dextrine, burnt starch, gum substitute, or British gum. one and one-half cents per pound.
- 234. Mustard, ground, preserved, or prepared, in bottles or otherwise, twenty-five per centum ad valorem.
- 234½. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes, ten per centum ad valorem.
- 235. Spices, ground or powdered, not specially provided for in this Act, three cents per pound; capsicum or red pepper, two and one-half cents per pound, unground; sage, one cent per pound.
- 236. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

SCHEDULE G.  
Agricultural products and provisions—Continued.

SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

SCHEDULE H.  
Spirits, wines, and other beverages.

SPIRITS:

Spirits.

- 237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.
- 238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.
- 239. On all compounds or preparations (except as specified in the preceding paragraph of the chemical schedule relating to medicinal preparations, of which alcohol is a component part), of which distilled spirits are a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.
- 240. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.
- 241. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.
- 242. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar per gallon.

*Proviso.*  
Ascertaining proof.

*Ante*, p. 511.

Determining rate.

Imitations.

WINES:

- 243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or

Wines.  
Sparkling.

**SCHEDULE H.**  
Spirits, wines, and  
other beverages—  
Continued.

Still wines.

244. Still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, thirty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

*Proviso.*  
Classification as  
spirits.

No breakage, etc.,  
allowance.

Other beverages.

245. Ale, porter, and beer, in bottles or jugs, thirty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, fifteen cents per gallon.

246. Malt extract, including all preparations bearing the name and commercially known as such, fluid in casks, fifteen cents per gallon; in bottles or jugs, thirty cents per gallon; solid or condensed, thirty per centum ad valorem.

247. Cherry juice and prune juice or prune wine, and other fruit juice not specially provided for in this Act, containing eighteen per centum or less of alcohol, fifty cents per gallon; if containing more than eighteen per centum of alcohol, one dollar and eighty cents per proof gallon.

248. Ginger ale or ginger beer, twenty per centum ad valorem, but no separate or additional duty shall be assessed on the bottles.

Artificial mineral  
waters.

249. All imitations of natural mineral waters, and all artificial mineral waters, twenty per centum ad valorem.

**SCHEDULE I.**  
Cotton manufac-  
tures.

Thread and yarn.

**SCHEDULE I.—COTTON MANUFACTURES.**

250. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-quarter of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty, three-tenths of a cent per number per pound: *Provided however*, That in no case shall the duty levied exceed eight

*Provisos.*  
Maximum.

cents per pound on yarns valued at not exceeding twenty-five cents per pound, nor exceed fifteen cents per pound on yarns valued at over twenty-five cents per pound and not exceeding forty cents per pound: *And provided further*, That on all yarns valued at more than forty cents per pound there shall be levied, collected and paid a duty of forty-five per centum ad valorem.

251. Spool thread of cotton, containing on each spool not exceeding one hundred yards of thread, five and one-half cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, five and one-half cents per dozen spools.

252. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

253. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

254. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the

SCHEDULE I.  
Cotton manufac-  
tures—Continued.

Finer yarns.

Spool thread.

Cloth.

*Proviso.*  
Finer quality.

*Proviso.*  
Finer quality.

SCHEDULE I.  
Cotton manufac-  
tures—Continued.

square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

255. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

*Proviso.*  
Finer quality.

256. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, three and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four cents per square yard; exceeding five square yards to the pound, four and one-half cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five cents per square yard; exceeding five square yards to the pound, five and one-half cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, five and three-fourths cents per square yard; exceeding three and one-half square yards to the pound, six and one-half cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard; bleached, valued at over fourteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over sixteen cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

*Proviso.*  
Finer quality.

257. The term cotton cloth, or cloth, wherever used in the foregoing paragraphs of this schedule, shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy, or plain, not specially provided for in this Act, the warp and filling threads of which can be counted by unraveling or other practicable means.

SCHEDULE I.  
Cotton manufac-  
tures—Continued.  
Definition.

258. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this Act, forty per centum ad valorem.

Clothing.

259. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, forty per centum ad valorem; on all such goods if bleached, dyed, colored, stained, painted, or printed, forty-seven and one-half per centum ad valorem.

Plushes, etc.

260. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, forty per centum ad valorem; sleeve linings or other cloths, composed of cotton and silk, whether known as silk stripe sleeve lining, silk stripes, or otherwise, forty-five per centum ad valorem.

Chenille, etc.

261. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber and not otherwise specially provided for in this Act, thirty per centum ad valorem.

Stockings, etc.

262. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless or clocked stockings, hose or half-hose, and knitted shirts or drawers, all of the above composed of cotton or other vegetable fiber, finished or unfinished, fifty per centum ad valorem.

Cords, etc.

263. Cords, braids, boot, shoe and corset lacings, tapes, gimps, galloons, webbing, goring, suspenders and braces, woven, braided, or twisted lamp or candle wicking, lining for bicycle tires, spindle binding, any of the above made of cotton or other vegetable fiber, and whether composed in part of India rubber or otherwise, forty-five per centum ad valorem.

Other manufactures.

264. All manufactures of cotton, including cotton duck and cotton damask, in the piece or otherwise, not specially provided for in this Act, and including cloth having India rubber as a component material, thirty-five per centum ad valorem.

SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

SCHEDULE J.  
Flax, hemp, and jute,  
and manufactures of.

265. Flax, hackled, known as "dressed line," one and one-half cents per pound.

266. Hemp, hackled, known as "dressed line," one cent per pound.

267. Yarn, made of jute, thirty per centum ad valorem.

268. Cables, cordage, and twine (except binding twine), composed in whole or in part of New Zealand hemp, istle or Tampico fiber, manila, sisal grass, or sunn, ten per centum ad valorem.

Post, p. 538.

269. Hemp and jute carpets and carpetings, twenty per centum ad valorem.

272. Flax gill netting, nets, webs, and seines, forty per centum ad valorem.

Oilcloth, etc.

273. Oilcloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oilcloth (except silk oilcloth), and waterproof cloth, not specially provided for in this Act, valued at twenty-five cents or less per square yard, twenty-five per centum ad valorem; valued above twenty-five cents per square yard, forty per centum ad valorem.

273½. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, forty per centum ad valorem.

SCHEDULE J.  
Flax, hemp, and jute,  
and manufactures of—  
Continued.  
Yarns.  
Wearing apparel.

274. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, thirty-five per centum ad valorem.

275. Collars and cuffs, composed wholly or in part of linen, thirty cents per dozen pieces, and in addition thereto thirty per centum ad valorem; shirts and all other articles of wearing apparel of every description, not specially provided for in this Act, composed wholly or in part of linen, fifty per centum ad valorem.

Tapes, etc.

275½. Tapes composed of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes, twenty-five per centum ad valorem.

Laces, etc.

276. Laces, edgings, nettings and veilings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles, and articles embroidered by hand or machinery, embroidered handkerchiefs, and articles made wholly or in part of lace, ruffings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this Act, fifty per centum ad valorem.

Other manufactures.

277. All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

SCHEDULE K.  
Wool and manufac-  
tures of wool.

SCHEDULE K.—WOOL AND MANUFACTURES OF WOOL.

Flocks, wastes, etc.

279. On flocks, mungo, shoddy, garnetted waste, and carded waste, and carbonized noils, or carbonized wool, fifteen per centum ad valorem, and on wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping, or tops, twenty per centum ad valorem.

Yarns.

280. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

Knit fabrics.

281. On knit fabrics, and all fabrics made on knitting machines or frames, not including wearing apparel, and on shawls made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound, thirty-five per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

Blankets, hats, flannels, etc.

282. On blankets, hats of wool, and flannels for underwear and felts for printing machines, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, twenty-five per centum ad valorem; valued at more than thirty and not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, thirty-five per centum ad valorem: *Provided*, That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloths, and on flannels weighing over four ounces per square yard, the same duties as on dress goods.

*Providio.*  
Higher grades.

Dress goods.

283. On women's and children's dress goods, coat linings, Italian cloth, bunting, or goods of similar description or character, and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound, forty per centum ad valorem; valued at more than fifty cents per pound, fifty per centum ad valorem.

Wearing apparel.

284. On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felts not specially provided for in

this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued at above one dollar and fifty cents per pound, fifty per centum ad valorem; valued at less than one dollar and fifty cents per pound, forty-five per centum ad valorem.

SCHEDULE K.  
Wool and manufac-  
tures of wool—Con-  
tinued.

285. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description or used for like purposes, and on knit wearing apparel, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, fifty per centum ad valorem.

Cloaks, etc.

286. On webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces, embroideries, head nets, nettings and veilings, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, any of the foregoing which are elastic or nonelastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, fifty per centum ad valorem.

Webbings, etc.

287. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and oriental, Berlin, and other similar rugs, forty per centum ad valorem.

Carpets.

288. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

289. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

290. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty per centum ad valorem.

291. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, forty-two and one-half per centum ad valorem.

292. Treble ingrain, three-ply, and all chain Venetian carpets, thirty-two and one-half per centum ad valorem.

293. Wool Dutch and two-ply ingrain carpets, thirty per centum ad valorem.

294. Druggets and bockings, printed, colored, or otherwise, felt carpeting, figured or plain, thirty per centum ad valorem.

295. Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, thirty per centum ad valorem.

296. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

Mats, etc.

297. The reduction of the rates of duty herein provided for manufactures of wool shall take effect January first, eighteen hundred and ninety-five,

In effect January 1,  
1895.

SCHEDULE L.—SILKS AND SILK GOODS.

SCHEDULE L.  
Silks and silk goods.

298. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, twenty per centum ad valorem. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, and spun silk in skeins, cops, warps, or on beams, thirty per centum ad valorem.

Partly manufactured.

SCHEDULE L.  
Silks and silk goods—  
Continued.  
Velvets, etc.

299. Velvets, chenilles, or other pile fabrics, composed of silk, or of which silk is the component material of chief value, one dollar and fifty cents per pound; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

Webbings, etc.

300. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords, and tassels, any of the foregoing which are elastic or nonelastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, forty-five per centum ad valorem.

Laces, etc.

301. Laces and articles made wholly or in part of lace, and embroideries, including articles or fabrics embroidered by hand or machinery, handkerchiefs, neck ruffings and ruchings, nettings and veilings, clothing ready made, and articles of wearing apparel of every description, including knit goods made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, and beaded silk goods, not specially provided for in this Act, fifty per centum ad valorem.

Other manufactures.

302. All manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this Act, forty-five per centum ad valorem.

SCHEDULE M.  
Pulp, papers, and  
books.  
Pulp and paper.

SCHEDULE M.—PULP, PAPERS, AND BOOKS.

PULP AND PAPER:

303. Mechanically-ground wood pulp and chemical wood pulp unbleached or bleached, ten per centum ad valorem.

304. Sheathing paper and roofing-felt, ten per centum ad valorem.

306. Printing paper, unsized, sized or glued, suitable only for books and newspapers, fifteen per centum ad valorem.

307. Papers known commercially as copying paper, filtering paper, silver paper, and tissue paper, white, printed, or colored, made up in copying books, reams, or in any other form, thirty-five per centum ad valorem; albumenized or sensitized paper, and writing paper and envelopes embossed, engraved, printed or ornamented, thirty per centum ad valorem.

308. Parchment papers, and surface-coated papers, and manufactures thereof, cardboards, and photograph, autograph, and scrap albums, wholly or partially manufactured, thirty per centum ad valorem. Lithographic prints from either stone or zinc, bound or unbound (except cigar labels and bands, lettered or blank, music, and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding eight-thousandths of an inch in thickness, twenty cents per pound; on paper or other material exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and exceeding thirty-five square inches cutting size in dimensions, eight cents per pound; prints exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from either stone or zinc on cardboard or other material, exceeding twenty-thousandths of an inch in thickness, six cents per pound; lithographic cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colors, but not including bronze or metal leaf printing, twenty cents per pound; if printed in ten or more colors, or in bronze printing, but not including metal leaf printing, thirty cents per pound; if printed in whole or in part in metal leaf, forty cents per pound.

Prints.



MANUFACTURES OF PAPER:

SCHEDULE M.  
Pulp, papers, and  
books—Continued.  
Manufactures of  
paper.

- 309. Paper envelopes, twenty per centum ad valorem.
- 310. Paper hangings and paper for screens or fireboards, writing paper, drawing paper, and all other paper not specially provided for in this Act, twenty per centum ad valorem.
- 311. Blank books of all kinds, twenty per centum ad valorem; books, including pamphlets and engravings, bound or unbound, photographs, etchings, maps, music, charts, and all printed matter not specially provided for in this Act, twenty-five per centum ad valorem.
- 312. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and fifty per centum ad valorem.
- 313. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, twenty per centum ad valorem.

Books, etc.  
Post, p. 538.

SCHEDULE N.—SUNDRIES.

SCHEDULE N.  
Sundries.

- 314. Hair pencils, brushes and feather dusters, thirty-five per centum ad valorem; brooms, twenty per centum ad valorem; bristles, sorted, bunched, or prepared in any manner, seven and one-half cents per pound.

Hair pencils, etc.

BUTTONS AND BUTTON FORMS:

Buttons.

- 315. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.
- 316. Buttons commercially known as agate buttons, twenty-five per centum ad valorem; pearl and shell buttons, wholly or partially manufactured, one cent per line button measure of one-fortieth of one inch per gross and fifteen per centum ad valorem.
- 317. Buttons of ivory, vegetable ivory, glass, bone or horn, wholly or partially manufactured, thirty-five per centum ad valorem.
- 318. Shoe buttons, made of paper, board, papier maché, pulp, or other similar material not specially provided for in this Act, twenty-five per centum ad valorem.
- 318½. Coal, bituminous and shale, forty cents per ton; coal slack or culm such as will pass through a half-inch screen, fifteen cents per ton.
- 318¾. Coke, fifteen per centum ad valorem.
- 319. Corks, wholly or partially manufactured, ten cents per pound.
- 320. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.
- 321. Dolls, doll heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, twenty-five per centum ad valorem. This paragraph shall not take effect until January first, eighteen hundred and ninety-five.
- 322. Emery grains, and emery manufactured, ground, pulverized, or refined, eight-tenths of one cent per pound.

Coal.

Dolls, etc.

In effect January 1,  
1895.

EXPLOSIVE SUBSTANCES:

Explosiv e s u b  
stances.

- 323. Fire-crackers of all kinds, fifty per centum ad valorem, but no allowance shall be made for tare or damage thereon.
- 324. Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem.
- 325. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

SCHEDULE N.  
Sundries—Continued.

326. Matches, friction or lucifer, of all descriptions, twenty per centum ad valorem.
- 326½. Musical instruments or parts thereof (except pianoforte actions and parts thereof), strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes, twenty-five per centum ad valorem.
327. Percussion caps, thirty per centum ad valorem; blasting caps, two dollars and seven cents per thousand caps.
328. Feathers and downs of all kinds, when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for in this Act, thirty-five per centum ad valorem.
329. Furs, dressed on the skin but not made up into articles, twenty per centum ad valorem; furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.
330. Fans of all kinds, except common palm-leaf fans, forty per centum ad valorem.
331. Gun wads of all descriptions, ten per centum ad valorem.
332. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.
- 332½. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.
333. Haircloth known as "erinoline cloth," six cents per square yard.
334. Haircloth known as "hair seating," twenty cents per square yard.
335. Hats for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, forty per centum ad valorem.

## Jewelry and precious stones.

## JEWELRY AND PRECIOUS STONES:

336. Jewelry: All articles, not specially provided for in this Act, commercially known as "jewelry," and cameos in frames, thirty-five per centum ad valorem.
337. Pearls, including pearls strung but not set, ten per centum ad valorem.
338. Precious stones of all kinds, cut but not set, twenty-five per centum ad valorem; if set, and not specially provided for in this Act, including pearls set thirty per centum ad valorem; imitations of precious stones, not exceeding an inch in dimensions, not set, ten per centum ad valorem. And on uncut precious stones of all kinds, ten per centum ad valorem.

## Leather, and manufactures of.

## LEATHER, AND MANUFACTURES OF:

339. Sole leather, ten per centum ad valorem.
340. Bend or belting leather, and leather not specially provided for in this Act, ten per centum ad valorem.
341. Calfskins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this Act, twenty per centum ad valorem; bookbinders' calfskins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; pianoforte leather and pianoforte action leather, twenty per centum ad valorem; boots and shoes, made of leather, twenty per centum ad valorem.

SCHEDULE N.  
 Sundries—Continued.

- 342. Leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, twenty per centum ad valorem.
- 343. Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely : Gloves.
- 344. Ladies' or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar per dozen pairs; over fourteen inches and not over seventeen inches in length, one dollar and fifty cents per dozen pairs; over seventeen inches in length, two dollars per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs. Glace finish.
- 345. Ladies' or children's "glace" finish, lamb or sheep, not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen and not over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; over seventeen inches in length, three dollars and seventy-five cents per dozen pairs. Men's "glace" finish, lamb or sheep, four dollars per dozen pairs.
- 346. Ladies' or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.
- 347. Ladies' or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, one dollar and seventy-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs. Sheep, exterior grain surface removed.
- 348. Ladies or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs. Kid, etc., exterior grain surface removed.
- 349. In addition to the foregoing rates, there shall be paid on all leather gloves, when lined, one dollar per dozen pairs. Lined.
- 350. Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable. Trunks.

MISCELLANEOUS MANUFACTURES:

Miscellaneous manufactures.

- 351. Manufactures of amber, asbestos, bladders, coral, cork, catgut or whipgut or wormgut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.
- 352. Manufactures of bone, chip, grass, horn, India rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem. But the terms grass and straw shall be understood to mean these substances in their natural form and structure and not the separated fiber thereof.

SCHEDULE N.  
Sundries—Continued.

353. Manufactures of leather, fur, gutta-percha, vulcanized India rubber, known as hard rubber, human hair, papier-mache, plaster of Paris, indurated fiber wares, and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this Act, thirty per centum ad valorem.
354. Manufactures of ivory, vegetable ivory, mother-of-pearl, gelatine, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and manufactures known commercially as bead, beaded or jet trimmings or ornaments, thirty-five per centum ad valorem.
355. Masks, composed of paper or pulp, twenty-five per centum ad valorem.
356. Matting and mats made of cocoa fiber or rattan, twenty per centum ad valorem.
357. Pencils of wood filled with lead or other material, and slate pencils covered with wood, fifty per centum ad valorem; all other slate pencils, thirty per centum ad valorem.
358. Pencil leads not in wood, ten per centum ad valorem.
- 358½. Photographic dry plates or films, twenty-five per centum ad valorem.
- Smokers' articles.
359. Pipes, pipe bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, fifty per centum ad valorem; all common tobacco pipes and pipe bowls made wholly of clay, valued at not more than fifty cents per gross, ten per centum ad valorem.
360. Umbrellas, parasols, and sunshades, covered with material composed wholly or in part of silk, wool, worsted, the hair of the camel, goat, alpaca, or other animals, or other material than paper, forty-five per centum ad valorem.

STICKS FOR:

361. Umbrellas, parasols, and sunshades, if plain or carved, finished or unfinished, thirty per centum ad valorem.
362. Waste, not specially provided for in this Act, ten per centum ad valorem.

Free list.

FREE LIST.

Articles exempt  
from duty.  
Vol. 26, p. 602.  
R. S. sec. 2505, p. 482.

SEC. 2. On and after the first day of August, eighteen hundred and ninety-four, unless otherwise provided for in this Act, the following articles, when imported, shall be exempt from duty:

363. Acids used for medicinal, chemical, or manufacturing purposes, not especially provided for in this Act.
364. Aconite.
365. Acorns, raw, dried or undried, but unground.
366. Agates, unmanufactured.
367. Albumen.
368. Alizarin, and alizarin colors or dyes, natural or artificial.
369. Amber, and amberoid unmanufactured, or crude gum.
370. Aubergis.
372. Aniline salts.

Animals.

Proviso.  
Registry required.

373. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed, and the Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

Cattle, horses, sheep, or other domestic animals which have strayed across the boundary line into any foreign country, or have been or may be driven across such boundary line by the owner for pasturage purposes, together with their increase, may be brought back to the United States free of duty under regulations to be prescribed by the Secretary of the Treasury.

Free list—Continued.  
Animals straying.

374. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

Animals for exhibition, etc.

Bond.  
Immigrants' teams.

Wild animals.

375. Annatto, roucou, rocoa, or orleans, and all extracts of.

376. Antimony ore, crude sulphite of, and antimony, as regulus or metal.

377. Apatite.

380. Argal, or argol, or crude tartar.

381. Arrow root, raw or unmanufactured.

382. Arsenic and sulphide of, or orpiment.

383. Arseniate of aniline.

384. Art educational stops, composed of glass and metal, and valued at not more than six cents per gross.

385. Articles imported by the United States.

386. Articles in a crude state used in dyeing or tanning not specially provided for in this Act.

Articles returned from abroad.

387. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

Proof of identity, etc.

*Providos*.  
Payment of duties.

Manufactured tobacco.

388. Asbestos, unmanufactured.

389. Ashes, wood and lye of, and beet-root ashes.

390. Asphaltum and bitumen, crude or dried, but not otherwise manipulated or treated.

391. Asafetida.

392. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts.

Cotton bagging.

- Freelist—Continued.
393. Balm of Gilead.
394. Barks, cinchona or other, from which quinine may be extracted.
395. Baryta, carbonate of, or witherite, and baryta, sulphate of, or barytes, unmanufactured, including barytes earth.
396. Bauxite, or beauxite.
397. Beeswax.
398. Bells, broken, and bell metal broken and fit only to be remanufactured.
- Binding twine.
399. All binding twine manufactured in whole or in part from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, of single ply and measuring not exceeding six hundred feet to the pound, and manila twine not exceeding six hundred and fifty feet to the pound.
400. Bird skins, prepared for preservation, but not further advanced in manufacture.
401. Birds and land and water fowls.
402. Bismuth.
403. Bladders, and all integuments of animals, and fish sounds or bladders, crude, salted for preservation, and unmanufactured, not specially provided for in this Act.
404. Blood, dried.
405. Blue vitriol, or sulphate of copper.
406. Bologna sausages.
407. Bolting cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.
408. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.
- Books, etc.
410. Books, engravings, photographs, bound, or unbound, etchings, music, maps, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and scientific books and periodicals devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation and public documents issued by foreign Governments.
411. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.
412. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.
413. Books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe.
414. Books, libraries, usual furniture, and similar household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.
416. Brazil paste.
417. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.
418. Brazilian pebble, unwrought or unmanufactured.
419. Breccia, in block or slabs.
420. Bristles, crude, not sorted, bunched, or prepared.
421. Bromine.
422. Broom corn.

Freelist—Continued.

- 423. Bullion, gold or silver.
- 424. Burgundy pitch.
- 424½. Burlaps, and bags for grain made of burlaps.
- 425. Cabbages.
- 426. Old coins and medals, and other antiquities, but the term "antiquities" as used in this Act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred.
- 427. Cadmium.
- 428. Calamine.
- 429. Camphor, crude.
- 430. Castor or castoreum.
- 431. Catgut, whipgut, or wormgut, unmanufactured, or not further manufactured than in strings or cords.
- 432. Cerium.
- 433. Chalk, unmanufactured.
- 434. Charcoal.
- 435. Chicory root, raw, dried, or undried, but unground.
- 436. Cider.
- 437. Civet, crude.
- 438. Chromate of iron or chromic ore.
- 439. Clay—Common blue clay in casks suitable for the manufacture of crucibles.
- 441. Coal, anthracite, and coal stores of American vessels, but none shall be unloaded.
- 443. Coal tar, crude, and all preparations except medicinal coal-tar preparations and products of coal tar, not colors or dyes, not specially provided for in this Act.
- 444. Cobalt and cobalt ore.
- 445. Cocculus indicus.
- 446. Cochineal.
- 447. Cocoa, or cacao, crude, leaves, and shells of.
- 448. Coffee.
- 449. Coins, gold, silver, and copper.
- 450. Coir, and coir yarn.
- 451. Copper imported in the form of ores.
- 452. Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this Act.
- 453. Copper, regulus of, and black or coarse copper, and copper cement.
- 454. Copper in plates, bars, ingots, or pigs, and other forms, not manufactured, not specially provided for in this Act.
- 455. Copperas, or sulphate of iron.
- 456. Coral, marine, uncut, and unmanufactured.
- 457. Cork wood or cork bark, unmanufactured.
- 458. Cotton, and cotton waste or flocks.
- 459. Cotton ties of iron or steel cut to lengths, punched or not punched, with or without buckles, for baling cotton. Cotton ties.
- 460. Cryolite, or kryolith.
- 461. Cudbear.
- 462. Curling stones, or quoits, and curling-stone handles.
- 463. Curry, and curry powder.
- 464. Cutch.
- 465. Cuttlefish bone.
- 466. Dandelion roots, raw, dried, or undried, but unground.
- 467. Diamonds; miners', glaziers', and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches or clocks. Diamonds.
- 468. Divi-divi.
- 469. Dragon's blood.

Freelist—Continued.

470. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds aromatic, seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing drugs which are not edible, and which have not been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act.

*Provided.*  
Game birds' eggs excluded.

471. Eggs of birds, fish, and insects: *Provided, however,* That this shall not be held to include the eggs of game birds the importation of which is prohibited except specimens for scientific collections.

472. Emery ore.

473. Ergot.

474. Common palm leaf fans, and palm leaf unmanufactured.

475. Farina.

476. Fashion plates, engraved on steel or copper or on wood, colored or plain.

477. Feathers and downs for beds, and feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this Act.

478. Feldspar.

479. Felt, adhesive, for sheathing vessels.

480. Fibrin, in all forms.

Fish.

481. Fish, frozen or packed in ice fresh.

482. Fish for bait.

483. Fish skins.

484. Flint, flints, and ground flint stones.

485. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting.

486. Fossils.

487. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.

Fruits and nuts.

## FRUITS AND NUTS:

489. Fruits, green, ripe, or dried not specially provided for in this Act.

490. Tamarinds.

491. Brazil nuts, cream nuts, palm nuts, and palm-nut kernels not otherwise provided for.

492. Furs, undressed; dressed fur pieces suitable only for use in the manufacture of hatter's fur.

493. Fur skins of all kinds not dressed in any manner.

494. Gambier.

495. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured.

*Provided.*  
Glass disks.

496. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use: *Provided, however,* That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

## GRASSES AND FIBERS:

497. Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, flax straw, flax not hackled, tow of flax or hemp, hemp not hackled, hemp, flax, jute, and tow wastes, and all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this Act.

498. Gold-beaters' molds and gold-beaters' skins.

499. Grease and oils, including cod oil, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for in this Act.

500. Guano, manures, and all substances expressly used for manure.



501. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture. Freelist—Continued.
503. Gutta-percha, crude.
504. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.
505. Hides and skins, raw or uncured, whether dry, salted, or pickled. Hides and skins.
506. Hide cuttings, raw, with or without hair, and all other glue stock.
507. Hide rope.
508. Hones and whetstones.
509. Hoofs, unmanufactured.
510. Hop roots for cultivation.
511. Horns, and parts of, unmanufactured, including horn strips and tips.
512. Ice.
513. India rubber, crude, and milk of, and old scrap or refuse India rubber, which has been worn out by use and is fit only for remanufacture.
514. Indigo, and extracts or pastes of, and carmines.
515. Iodine, crude, and resublimed.
516. Ipecac.
517. Iridium.
519. Ivory, sawed or cut into logs, but not otherwise manufactured, and vegetable ivory.
520. Jalap.
521. Jet, unmanufactured.
522. Joss stick, or Joss light.
523. Junk, old.
524. Kelp.
525. Kieserite.
526. Kyanite, or cyanite, and kainite.
527. Lac-dye, crude, seed, button, stick, and shell.
528. Lac spirits.
529. Lactarine.
531. Lava, unmanufactured.
532. Leeches.
533. Lemon juice, lime juice, and sour-orange juice.
534. Licorice root, unground.
535. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
536. Lime, citrate of.
537. Lime, chloride of, or bleaching powder.
538. Lithographic stones not engraved.
539. Litmus, prepared or not prepared.
540. Loadstones.
541. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
542. Magnesia, sulphate of, or Epsom salts.
543. Magnesite, or native mineral carbonate of magnesia.
544. Magnesium.
545. Magnets.
546. Manganese, oxide and ore of.
547. Manna.
548. Manuscripts.
549. Marrow, crude.
550. Marsh mallows.
551. Medals of gold, silver, or copper, and other metallic articles manufactured as trophies or prizes, and actually received or bestowed and accepted as honorary distinctions.
553. Meerschaum, crude or unmanufactured.
554. Milk, fresh.

Free list—Continued.  
Mineral waters.

555. Mineral waters, all not artificial, and mineral salts of the same, obtained by evaporation, when accompanied by duly authenticated certificate, showing that they are in no way artificially prepared, and are the product of a designated mineral spring; lemonade, soda-water, and all similar waters.

556. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Act.

557. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

Molasses.

557½. Molasses testing not above forty degrees polariscope test, and containing twenty per centum or less of moisture.

558. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.

559. Musk, crude, in natural pods.

560. Myrobolan.

561. Needles, hand-sewing and darning.

562. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

564. Nux vomica.

565. Oakum.

566. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, not specially provided for in this Act, dry.

567. Oil cake.

Oils.

568. OILS: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cotton seed, croton, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this Act, ottar of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries; petroleum, crude or refined: *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported, forty per centum ad valorem.

*Provido.*  
Petroleum from country imposing duty.

569. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia.

570. Orange and lemon peel, not preserved, candied, or otherwise prepared.

571. Orchil, or orchil liquid.

573. Ores, of gold, silver, and nickel, and nickel matte.

574. Osmium.

Paintings, etc.

575. Paintings, in oil or water colors, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not otherwise provided for in this Act, but the term "statuary" as herein used shall be understood to include only professional productions, whether round or in relief, in marble, stone, alabaster, wood, or metal, of a statuary or sculptor, and the word "painting," as used in this Act, shall not be understood to include such as are made wholly or in part by stenciling or other mechanical process.

Definitions.

576. Palladium.

577. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, shavings, clippings, old paper, rope ends, waste

rope, waste bagging, old or refused gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper. Free list—Continued.

578. Paraffine.

579. Parchment and vellum.

580. Pearl, mother of, not sawed or cut, or otherwise manufactured.

581. Pease, green, in bulk or in barrels, sacks, or similar packages.

582. Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians. Peltries, etc., of Indians.  
*Proviso.*  
Applicable only to usual bales, etc.

583. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

584. Pewter and britannia metal, old, and fit only to be re-manufactured.

585. Philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.

586. Phosphates, crude or native.

587. Plants, trees, shrubs, and vines of all kinds commonly known as nursery stock, not specially provided for in this Act.

588. Plaster of Paris and sulphate of lime, unground.

589. Platina, in ingots, bars, sheets, and wire.

590. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, adapted for chemical uses.

591. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, hoes, cultivators, threshing machines and cotton gins: *Provided*, That all articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to the passage of this Act. Agricultural implements.  
*Proviso.*  
Imports from countries imposing duties.

592. Plumbago.

593. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats.

594. Polishing-stones, and burnishing-stones.

595. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. Chlorate of potash. Muriate of potash. Potash.

596. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor. Professional books, etc.  
Theatrical effects.  
Bonds.  
*Proviso.*  
Extending term.

596. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.

Free list—Continued.

597. Pulu.

598. Pumice.

600. Quills, prepared or unprepared, but not made up into complete articles.

601. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.

602. Rags, not otherwise specially provided for in this Act.

Regalia, etc.

603. Regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

604. Rennets, raw or prepared.

605. Saffron and safflower, and extract of; and saffron cake.

606. Sago, crude, and sago flour.

607. Salacine.

Salt, etc.

608. Salt in bulk, and salt in bags, sacks, barrels, or other packages, but the coverings shall pay the same rate of duty as if imported separately: *Provided*, That if salt is imported from any country whether independent or a dependency which imposes a duty upon salt exported from the United States, then there shall be levied, paid, and collected upon such salt the rate of duty existing prior to the passage of this Act.*Provide.*  
Imports from countries imposing duty.  
Vol. 26, p. 588.

609. Sauerkraut.

610. Sausage skins.

611. Seeds; anise, canary, caraway, cardamom, coriander, cotton, croton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seed; bulbs and roots, not edible; all the foregoing not specially provided for in this Act.

612. Selep, or saloup.

613. Shells of all kinds, not cut, ground, or otherwise manufactured.

614. Shotgun barrels, forged, rough bored.

615. Shrimps, and other shellfish, canned or otherwise.

616. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, nor advanced in manufacture in any way.

617. Silk cocoons and silk waste.

618. Silk worm's eggs.

619. Skeletons and other preparations of anatomy.

620. Snails.

621. Soda, nitrate of, or cubic nitrate, and chlorate of.

622. Sulphate of Soda, or salt cake, or niter cake.

623. Sodium.

624. Sparterre, suitable for making or ornamenting hats.

625. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.

Spices.

SPICES:

626. Cassia, cassia vera, and cassia buds, unground.

627. Cinnamon, and chips of, unground.

628. Cloves and clove stems, unground.

629. Ginger-root, unground and not preserved or candied.

630. Mace.

631. Nutmegs.

632. Pepper, black or white, unground.

633. Pimento, unground.

635. Spunk.

636. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware. Free list—Continued.

636½. Stamps: Foreign postage or revenue stamps, canceled or uncanceled.

638. Stone and sand: Burr stone in blocks, rough or manufactured, or bound up into millstones; cliff stone, unmanufactured; pumice stone, rotten stone, and sand, crude or manufactured.

639. Storax or styrax.

640. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.

642. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.

643. Sulphuric acid: *Provided*, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied, and collected the rate of duty existing prior to the passage of this Act.

Sulphuric acid.  
*Provided.*  
From countries imposing import duty.  
Vol. 23, p. 567.

644. Sweepings of silver and gold.

645. Tallow and wool grease, including that known commercially as degreas or brown wool grease.

646. Tapioca, cassava or cassady.

647. Tar and pitch of wood, and pitch of coal tar.

648. Tea and tea plants.

650. Teeth, natural, or unmanufactured.

651. Terra alba.

652. Terra japonica.

653. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.

654. Tinsel wire, lame, or lahn.

655. Tobacco stems.

656. Tonquin, tonqua, or tonka beans.

657. Tripoli.

658. Turmeric.

659. Turpentine, Venice.

660. Turpentine, spirits of.

661. Turtles.

662. Types, old, and fit only to be remanufactured.

663. Uranium, oxide and salts of.

664. Vaccine virus.

665. Valonia.

666. Verdigris, or subacetate of copper.

667. Wafers, unmedicated, and not edible.

668. Wax, vegetable or mineral.

669. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale. Wearing apparel.

671. Whalebone, unmanufactured.

**WOOD:**

Wood.

672. Logs, and round unmanufactured timber not specially enumerated or provided for in this Act.

673. Firewood, handle bolts, heading bolts, stave bolts, and shingle bolts, hop poles, fence posts, railroad ties, ship timber, and ship planking, not specially provided for in this Act.

674. Timber, hewn and sawed, and timber used for spars and in building wharves.

675. Timber, squared or sided.

- Freelist—Continued.
676. Sawed boards, plank, deals, and other lumber, rough or dressed, except boards, plank, deals and other lumber of cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods.
677. Pine clapboards.
678. Spruce clapboards.
679. Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only.
680. Laths.
681. Pickets and palings.
682. Shingles.
683. Staves of wood of all kinds, wood unmanufactured: *Provided*, That all of the articles mentioned in paragraphs six hundred and seventy-two to six hundred and eighty-three, inclusive, when imported from any country which lays an export duty or imposes discriminating stumpage dues on any of them, shall be subject to the duties existing prior to the passage of this Act.
684. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for stieks for umbrellas, parasols, sunshades, whips, or walking canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.
- Wool. 685. All wool of the sheep, hair of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils, yarn waste, card waste, bur waste, slubbing waste, roving waste, ring waste, and all waste, or rags composed wholly or in part of wool, all the foregoing not otherwise herein provided for.
- Works of art. 686. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.
- Exhibitions. 687. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.
- Bonds.
- Provido.*  
From countries imposing duties.
- Provido.*  
Extending time.

688. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

Free list—Continued.  
Permanent exhibitions.

Bonds.

*Proviso.*  
Commercial associations, etc.

689. Yams.

690. Zaffer.

SEC. 3. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

Duty of raw articles, etc., not specified.  
R. S., sec. 2516, p. 491.

Manufactures.

SEC. 4. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

Nonenumerated to pay duty on similar articles.  
R. S., sec. 2499, p. 458.

Resembling two, etc., articles to pay highest rate.

Of two or more materials.

"Component material of chief value."

SEC. 5. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they shall not be delivered to the importer should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

Country of origin and quantity to be marked.

Corrections.

Articles simulating domestic trade-marks, etc., not admitted.

SEC. 6. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-

Record of trade-marks.

marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Admission of materials for building ships for foreign trade.  
R. S., sec. 2513, p. 491, amended.

SEC. 7. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, after the passage of this Act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

*Proviso.*  
Foreign vessels not allowed coastwise trade.

Admission free of articles to repair ships in foreign trade.  
R. S., sec. 2514, p. 491, amended.

SEC. 8. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Bonded manufacturing warehouses.

SEC. 9. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty and without having an internal-revenue stamp affixed thereto shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

*Provisos.*  
Bond.

Spirits not permitted.

Exemption from tax on exportations.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Transfer of materials to warehouse.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

Machinery, etc., excluded.

Supervision of articles withdrawn.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct



shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

SEC. 10. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SEC. 11. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

SEC. 12. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief,

Accounts and returns.

Statement of manufacture, etc.

Transfer for exportation.

Regulations. R. S., sec. 3433, p. 676.

Importing obscene books, lottery tickets, etc., prohibited. Vol. 26, p. 614.

Detention of prohibited goods.

Proviso. Drugs in bulk.

Penalty to officer, etc., aiding violations.

Proceedings for seizure, etc.

setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Machinery for repair admitted without paying duty.  
R. S., sec. 2511, p. 490.

SEC. 13. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Discriminating duty on goods in foreign vessels.  
R. S., sec. 2502, p. 459.

Treaty, etc., exceptions.

SEC. 14. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Importations only in American ships or of country of origin.  
R. S., sec. 2497, p. 458.

Penalty.

SEC. 15. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Exceptions.  
R. S., sec. 2498, p. 458.

SEC. 16. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Importing neat cattle and hides prohibited.

Proviso.  
Admission in absence of disease, etc.  
R. S., sec. 2493, p. 457, amended.

Regulations.

SEC. 17. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 18. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

Penalty.  
R. S., sec. 2495, p. 458.

SEC. 19. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

Reimported articles allowed drawbacks, etc.  
R. S., sec. 2500, p. 459.

SEC. 20. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

Free entry from abandoned, sunken vessels after two years.  
R. S., sec. 2507, p. 490, amended.

SEC. 21. That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

Smelting works may be made bonded warehouses.  
Vol. 26, p. 617.  
*Proviso*.  
Bonds.  
Entry of ores, etc., in bond.

Quantity of refined metal to be daily set aside for export, etc.

Supervision.

SEC. 22. That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or

Drawbacks.

*Proviso*.  
Articles partly of domestic material.

- Existing law. measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.
- Identifying imported articles. SEC. 23. That the collector or chief officer of the customs at any port of entry or delivery shall issue a license to any reputable and competent person desiring to transact business as a custom-house broker. Such license shall be granted for a period of one year, and may be revoked for cause at any time by the Secretary of the Treasury. From and after the first day of August, eighteen hundred and ninety-four, no person shall transact business as a custom-house broker without a license granted in accordance with this provision; but this Act shall not be so construed as to prohibit any importer from transacting business at a custom-house pertaining to his own importations.
- Custom-house brokers. SEC. 24. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.
- Licenses required. SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act and thereafter quarterly on the first day of January, April, July, and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation: *Provided*, That the Secretary of the Treasury may order the reliquidation of any entry at a different value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred.
- Manufactures by convict labor forbidden entry. SEC. 26. That section twenty-eight hundred and four of the Revised Statutes be amended so as to read:  
"SEC. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom-house. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect."
- Value of foreign coins. Quarterly circular. Invoices to be estimated from circular. *Proviso*. Reliquidation of excess. Cigars. Entry. R. S., sec. 2804, p. 542, amended. Serial number, instead of date, on stamp.

SEC. 27. That from and after the first day of January, eighteen hundred and ninety-five, and until the first day of January, nineteen hundred, there shall be assessed, levied, collected, and paid annually upon the gains, profits, and income received in the preceding calendar year by every citizen of the United States, whether residing at home or abroad, and every person residing therein, whether said gains, profits, or income be derived from any kind of property, rents, interest, dividends, or salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, a tax of two per centum on the amount so derived over and above four thousand dollars, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income from all property owned and of every business, trade, or profession carried on in the United States by persons residing without the United States. And the tax herein provided for shall be assessed, by the Commissioner of Internal Revenue and collected, and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said tax.

SEC. 28. That in estimating the gains, profits, and income of any person there shall be included all income derived from interest upon notes, bonds, and other securities, except such bonds of the United States the principal and interest of which are by the law of their issuance exempt from all Federal taxation; profits realized within the year from sales of real estate purchased within two years previous to the close of the year for which income is estimated; interest received or accrued upon all notes, bonds, mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectible, less the interest which has become due from said person or which has been paid by him during the year; the amount of all premium on bonds, notes, or coupons; the amount of sales of live stock, sugar, cotton, wool, butter, cheese, pork, beef, mutton, or other meats, hay, and grain, or other vegetable or other productions, being the growth or produce of the estate of such person, less the amount expended in the purchase or production of said stock or produce, and not including any part thereof consumed directly by the family; money and the value of all personal property acquired by gift or inheritance; all other gains, profits, and income derived from any source whatever except that portion of the salary, compensation, or pay received for services in the civil, military, naval, or other service of the United States, including Senators, Representatives, and Delegates in Congress, from which the tax has been deducted, and except that portion of any salary upon which the employer is required by law to withhold, and does withhold the tax and pays the same to the officer authorized to receive it. In computing incomes the necessary expenses actually incurred in carrying on any business, occupation, or profession shall be deducted and also all interest due or paid within the year by such person on existing indebtedness. And all national, State, county, school, and municipal taxes, not including those assessed against local benefits, paid within the year shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether such person be owner, tenant, or mortgagor; also losses actually sustained during the year; incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise, and debts ascertained to be worthless, but excluding all estimated depreciation of values and losses within the year on sales of real estate purchased within two years previous to the year for which income is estimated: *Provided*, That no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: *Provided further*, That only one deduction of four thousand dollars shall be made from the aggregate income of all the members of any family, composed of one or both parents, and one or

INTERNAL REVENUE.  
Income tax.  
Two per cent on  
yearly gains, etc.,  
above \$4,000, from 1895  
to 1900.

Estimating income.

Real estate sales.  
Interest from loans,  
etc.

Sales.

Gifts, etc.

Official Federal sal-  
aries excepted.

Deductions.  
*Post. p. 971.*

*Provisions.*  
Payments for im-  
provements excepted.

Only one deduction  
for a family, etc.

Salaries to be included with other gains.

Tax paid dividends excepted.  
Post, p. 971.

Returns by persons receiving more than \$3,500 a year.

Trustees, etc.

Verification.

Return by collector, etc.

Penalty for refusal.

Penalty for fraudulent returns.

Proviso.  
Declarations for exemptions before collector, etc.

more minor children, or husband and wife; that guardians shall be allowed to make a deduction in favor of each and every ward, except that in case where two or more wards are comprised in one family, and have joint property interests, the aggregate deduction in their favor shall not exceed four thousand dollars: *And provided further*, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of four thousand dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid, and shall include that portion of any income or salary upon which a tax has not been paid by the employer, where the employer is required by law to pay on the excess over four thousand dollars: *Provided also*, That in computing the income of any person, corporation, company, or association there shall not be included the amount received from any corporation, company, or association as dividends upon the stock of such corporation, company, or association if the tax of two per centum has been paid upon its net profits by said corporation, company, or association as required by this Act.

SEC. 29. That it shall be the duty of all persons of lawful age having an income of more than three thousand five hundred dollars for the taxable year, computed on the basis herein prescribed, to make and render a list or return, on or before the day provided by law, in such form and manner as may be directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to the collector or a deputy collector of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, executors, administrators, agents, receivers, and all persons or corporations acting in any fiduciary capacity, shall make and render a list or return, as aforesaid, to the collector or a deputy collector of the district in which such person or corporation acting in a fiduciary capacity resides or does business, of the amount of income, gains, and profits of any minor or person for whom they act, but persons having less than three thousand five hundred dollars income are not required to make such report; and the collector or deputy collector, shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return if he has reason to believe that the same is understated; and in case any such person having a taxable income shall neglect or refuse to make and render such list and return, or shall render a willfully false or fraudulent list or return, it shall be the duty of the collector or deputy collector, to make such list, according to the best information he can obtain, by the examination of such person, or any other evidence, and to add fifty per centum as a penalty to the amount of the tax due on such list in all cases of willful neglect or refusal to make and render a list or return; and in all cases of a willfully false or fraudulent list or return having been rendered to add one hundred per centum as a penalty to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refusal to render a list or return, or of rendering a false or fraudulent return: *Provided*, That any person, or corporation in his, her, or its own behalf, or as such fiduciary, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, that he, she, or his or her, or its ward or beneficiary, was not possessed of an income of four thousand dollars, liable to be assessed according to the provisions of this Act; or may declare that he, she, or it, or his, her, or its ward or beneficiary has been assessed and has paid an income tax elsewhere in the same year, under authority of the United

States, upon all his, her, or its income, gains, or profits, and upon all the income, gains, or profits for which he, she, or it is liable as such fiduciary, as prescribed by law; and if the collector or deputy collector shall be satisfied of the truth of the declaration, such person or corporation shall thereupon be exempt from income tax in the said district for that year; or if the list or return of any person or corporation, company, or association shall have been increased by the collector or deputy collector, such person or corporation, company, or association may be permitted to prove the amount of income liable to be assessed; but such proof shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the collector or deputy collector. Any person or company, corporation, or association feeling aggrieved by the decision of the deputy collector, in such cases may appeal to the collector of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final. If dissatisfied with the decision of the collector such person or corporation, company, or association may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish the testimony of witnesses to prove any relevant facts having served notice to that effect upon the Commissioner of Internal Revenue, as herein prescribed.

Increases by collectors.

Appeal from deputy collectors.

Appeal from collector.

Such notice shall state the time and place at which, and the officer before whom, the testimony will be taken; the name, age, residence, and business of the proposed witness, with the questions to be propounded to the witness, or a brief statement of the substance of the testimony he is expected to give: *Provided*, That the Government may at the same time and place take testimony upon like notice to rebut the testimony of the witnesses examined by the person taxed.

Notice on appeal to Commissioner.

*Proviso.*  
Rebuttal.

The notice shall be delivered or mailed to the Commissioner of Internal Revenue a sufficient number of days previous to the day fixed for taking the testimony, to allow him, after its receipt, at least five days, exclusive of the period required for mail communication with the place at which the testimony is to be taken, in which to give, should he so desire, instructions as to the cross-examination of the proposed witness.

Delivery of notice.

Whenever practicable, the affidavit or deposition shall be taken before a collector or deputy collector of internal revenue, in which case reasonable notice shall be given to the collector or deputy collector of the time fixed for taking the deposition or affidavit:

Depositions, etc.

*Provided further*, That no penalty shall be assessed upon any person or corporation, company, or association for such neglect or refusal or for making or rendering a willfully false or fraudulent return, except after reasonable notice of the time and place of hearing, to be prescribed by the Commissioner of Internal Revenue so as to give the person charged an opportunity to be heard.

Notice before assessing penalty.

SEC. 30. The taxes on incomes herein imposed shall be due and payable on or before the first day of July in each year; and to any sum or sums annually due and unpaid after the first day of July as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied, in addition thereto, the sum of five per centum on the amount of taxes unpaid, and interest at the rate of one per centum per month upon said tax from the time the same becomes due, as a penalty, except from the estates of deceased, insane, or insolvent persons.

Income tax payable July 1.

Penalty for default.

SEC. 31. Any nonresident may receive the benefit of the exemptions hereinbefore provided for by filing with the deputy collector of any district a true list of all his property and sources of income in the United States and complying with the provisions of section twenty-nine of this Act as if a resident. In computing income he shall include all income from every source, but unless he be a citizen of the United States he shall only pay on that part of the income which is derived from any source in the United States. In case such nonresident fails to file such statement, the collector of each district shall collect the tax

Exemptions by non-residents.

Assessment by collector.

*Proviso.*  
Nonresident corporations.

on the income derived from property situated in his district, subject to income tax, making no allowance for exemptions, and all property belonging to such nonresident shall be liable to distraint for tax: *Provided*, That nonresident corporations shall be subject to the same laws as to tax as resident corporations, and the collection of the tax shall be made in the same manner as provided for collections of taxes against nonresident persons.

Tax on net profits of corporations.

SEC. 32. That there shall be assessed, levied, and collected, except as herein otherwise provided, a tax of two per centum annually on the net profits or income above actual operating and business expenses, including expenses for materials purchased for manufacture or bought for resale, losses, and interest on bonded and other indebtedness of all banks, banking institutions, trust companies, saving institutions, fire, marine, life, and other insurance companies, railroad, canal, turnpike, canal navigation, slack water, telephone, telegraph, express, electric light, gas, water, street railway companies, and all other corporations, companies, or associations doing business for profit in the United States, no matter how created and organized, but not including partnerships.

Payable July 1.

Penalty for failing to file sworn statement.

That said tax shall be paid on or before the first day of July in each year; and if the president or other chief officer of any corporation, company, or association, the resident manager or agent shall neglect or refuse to file with the collector of the internal-revenue district in which said corporation, company, or association shall be located or be engaged in business, a statement verified by his oath or affirmation, in such form as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, showing the amount of net profits or income received by said corporation, company, or association during the whole calendar year last preceding the date of filing said statement as hereinafter required, the corporation, company, or association making default shall forfeit as a penalty the sum of one thousand dollars and two per centum on the amount of taxes due, for each month until the same is paid, the payment of said penalty to be enforced as provided in other cases of neglect and refusal to make return of taxes under the internal-revenue laws.

Amounts included in profits.

The net profits or income of all corporations, companies, or associations shall include the amounts paid to shareholders, or carried to the account of any fund, or used for construction, enlargement of plant, or any other expenditure or investment paid from the net annual profits made or acquired by said corporations, companies, or associations.

Corporations excepted, States, etc.

Charitable societies, etc.

That nothing herein contained shall apply to States, counties, or municipalities; nor to corporations, companies, or associations organized and conducted solely for charitable, religious, or educational purposes, including fraternal beneficiary societies, orders, or associations operating upon the lodge system and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members; nor to the stocks, shares, funds, or securities held by any fiduciary or trustee for charitable, religious, or educational purposes; nor to building and loan associations or companies which make loans only to their shareholders; nor to such savings banks, savings institutions or societies as shall, first, have no stockholders or members except depositors and no capital except deposits; secondly, shall not receive deposits to an aggregate amount, in any one year, of more than one thousand dollars from the same depositor; thirdly, shall not allow an accumulation or total of deposits, by any one depositor, exceeding ten thousand dollars; fourthly, shall actually divide and distribute to its depositors, ratably to deposits, all the earnings over the necessary and proper expenses of such bank, institution, or society, except such as shall be applied to surplus; fifthly, shall not possess, in any form, a surplus fund exceeding ten per centum of its aggregated deposits; nor to such savings banks, savings institutions,

Building associations.

Mutual savings banks.



or societies composed of members who do not participate in the profits thereof and which pay interest or dividends only to their depositors; nor to that part of the business of any savings bank, institution, or other similar association having a capital stock, that is conducted on the mutual plan solely for the benefit of its depositors on such plan, and which shall keep its accounts of its business conducted on such mutual plan separate and apart from its other accounts.

Nor to any insurance company or association which conducts all its business solely upon the mutual plan, and only for the benefit of its policy holders or members, and having no capital stock and no stock or shareholders, and holding all its property in trust and in reserve for its policy holders or members; nor to that part of the business of any insurance company having a capital stock and stock and shareholders, which is conducted on the mutual plan, separate from its stock plan of insurance, and solely for the benefit of the policy holders and members insured on said mutual plan, and holding all the property belonging to and derived from said mutual part of its business in trust and reserve for the benefit of its policy holders and members insured on said mutual plan.

Mutual insurance companies.

That all State, county, municipal, and town taxes paid by corporations, companies, or associations, shall be included in the operating and business expenses of such corporations, companies, or associations.

Taxes included in corporation expenses.

SEC. 33. That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of four thousand dollars per annum, a tax of two per centum on the excess above the said four thousand dollars; and it shall be the duty of all paymasters and all disbursing officers under the Government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax of two per centum; and the pay roll, receipts, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment. And it shall be the duty of the accounting officers of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the Treasurer of the United States, or other officer authorized to receive the same. Every corporation which pays to any employee a salary or compensation exceeding four thousand dollars per annum shall report the same to the collector or deputy collector of his district and said employee shall pay thereon, subject to the exemptions herein provided for, the tax of two per centum on the excess of his salary over four thousand dollars: *Provided*, That salaries due to State, county, or municipal officers shall be exempt from the income tax herein levied.

Tax on Government salaries.

Deduction by disbursing officers.

Accounts.

Salaries paid by corporations.

Proviso. Exemption.

R. S., sec. 3167, p. 608, amended.

SEC. 34. That sections thirty-one hundred and sixty-seven, thirty-one hundred and seventy-two, thirty-one hundred and seventy-three, and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

SEC. 3167. That it shall be unlawful for any collector, deputy collector, agent, clerk or other officer or employe of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof, to be seen

Divulging information received by revenue officers unlawful.

Publishing income returns unlawful.	or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law, any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employe of the United States he shall be dismissed from office and be incapable thereafter of holding any office under the Government.
Penalty.	
Dismissal.	
Inquiries by deputies. R. S., sec. 3172, p. 608, amended.	"SEC. 3172. That every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.
Annual tax returns. R. S., sec. 3173, p. 609, amended.	"SEC. 3173. That it shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirty-first day of July in each year, in case of income tax on or before the first Monday of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income, charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: <i>Provided</i> , That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: <i>Provided further</i> , That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law, within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person on being notified or required as aforesaid shall refuse or neglect to render such list or return within the time required as aforesaid or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing
Income tax.	
<i>Provisions.</i> List made by revenue officer.	
Notice when no return is made.	
Preparation of return in case of failure, etc.	
Summons, etc.	

entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found, and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

“SEC. 3176. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the income, property, and objects liable to tax owned or possessed or under the care or management of such person, or corporation, company, or association and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax, income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add one hundred per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held prima facie good and sufficient for all legal purposes.”

SEC. 35. That every corporation, company, or association doing business for profit shall make and render to the collector of its collection district, on or before the first Monday of March in every year, beginning with the year eighteen hundred and ninety-five, a full return, verified by oath or affirmation, in such form as the Commissioner of Internal Revenue may prescribe, of all the following matters for the whole calendar year last preceding the date of such return:

First. The gross profits of such corporation, company, or association, from all kinds of business of every name and nature.

Second. The expenses of such corporation, company, or association, exclusive of interest, annuities, and dividends.

Third. The net profits of such corporation, company, or association, without allowance for interest, annuities, or dividends.

Fourth. The amount paid on account of interest, annuities, and dividends, stated separately.

Fifth. The amount paid in salaries of four thousand dollars or less to each person employed.

Sixth. The amount paid in salaries of more than four thousand dollars to each person employed and the name and address of each of such persons and the amount paid to each.

SEC. 36. That it shall be the duty of every corporation, company, or association doing business for profit to keep full, regular, and accurate books of account, upon which all its transactions shall be entered from day to day, in regular order, and whenever a collector or deputy collector of the district in which any corporation, company, or association

Return by revenue officer on refusal, etc., of person.  
R. S., sec. 3176, p. 610, amended.

Addition for fraudulent list.

Addition for refusal or neglect.

Sickness or absence.

Collection of additional tax.

Annual return from corporations, etc., doing business for profit.

Post, p. 971.

Contents.

Post, p. 971.

Books to be kept by corporations, etc.

Inspection.

is assessable shall believe that a true and correct return of the income of such corporation, company, or association has not been made, he shall make an affidavit of such belief and of the grounds on which it is founded, and file the same with the Commissioner of Internal Revenue, and if said Commissioner shall, on examination thereof, and after full hearing upon notice given to all parties, conclude there is good ground for such belief he shall issue a request in writing to such corporation, company, or association to permit an inspection of the books of such corporation, company, or association to be made; and if such corporation, company, or association shall refuse to comply with such request, then the collector or deputy collector of the district shall make from such information as he can obtain an estimate of the amount of such income and then add fifty per centum thereto, which said assessment so made shall then be the lawful assessment of such income.

Estimate on refusal to exhibit books.

Receipts for payment of other than stamp taxes.

SEC. 37. That it shall be the duty of every collector of internal revenue, to whom any payment of any taxes other than the tax represented by an adhesive stamp or other engraved stamp is made under the provisions of this Act, to give to the person making such payment a full written or printed receipt, expressing the amount paid and the particular account for which such payment was made; and whenever such payment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor, to justify him in withholding the amount therein expressed from his next payment to his creditor; but such creditor may, upon giving to his debtor a full written receipt, acknowledging the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

Acceptance of receipt by creditor.

Playing cards. Stamp tax of 2 cents a pack.

SEC. 38. That on and after the first day of August, eighteen hundred and ninety-four, there shall be levied, collected, and paid, by adhesive stamps, a tax of two cents for and upon every pack of playing cards containing not more than fifty-four cards, manufactured and sold or removed, and also upon every pack in the stock of any dealer on and after that date; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make regulations as to dies and adhesive stamps.

Canceling stamps.

SEC. 39. That in all cases where an adhesive stamp is used for denoting the tax imposed by this Act upon playing cards, except as hereinafter provided, the person using or affixing the same shall write thereon the initials of his name and the date on which such stamp is attached or used, so that it may not again be used. And every person who fraudulently makes use of an adhesive stamp to denote any tax imposed by this Act without so effectually canceling and obliterating such stamp shall forfeit the sum of fifty dollars. The Commissioner of Internal Revenue is authorized to prescribe such method for the cancellation of stamps as substitute for, or in addition to the method prescribed in this section as he may deem expedient and effectual. And he is authorized, in his discretion, to make the application of such method imperative upon the manufacturers of playing cards.

Penalty for fraudulent stamps.

Method of canceling.

Manufacturers to register.

SEC. 40. That every manufacturer of playing cards shall register with the collector of the district his name or style, place of residence, trade, or business, and the place where such business is to be carried on, and a failure to register as herein provided and required shall subject such person to a penalty of fifty dollars.

Preparing and furnishing stamps.

SEC. 41. That the Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon playing cards, suitable stamps denoting the tax thereon. Such stamps shall be furnished to

collectors requiring them, and collectors shall, if there be any manufacturers of playing cards within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to such manufacturers as have registered as required by law and to importers of playing cards, who are required to affix the same to imported playing cards, and to persons who are required by law to affix the same to stocks of playing cards on hand when the tax thereon imposed first takes effect. Every collector shall keep an account of the number and denominate values of the stamps sold by him to each manufacturer and to other persons above described.

SEC. 42. That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument which shall have been provided or may hereafter be provided, made, or used in pursuance of the provisions of this Act or of any previous provisions of law on the same subjects, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled the impression or any part of the impression of any such stamp, die, plate, or other instrument, as aforesaid, upon any paper, or shall stamp or mark or cause or procure to be stamped or marked any paper with any such forged or counterfeited stamp, die, plate, or other instrument or part of any stamp, die, plate, or other instrument, as aforesaid, with intent to defraud the United States of any of the taxes hereby imposed or any part thereof; or if any person shall utter, or sell, or expose to sale any paper, article, or thing having thereupon the impression of any such counterfeited stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same to be forged, counterfeited, or resembled; or if any person shall knowingly use or permit the use of any stamp, die, plate, or other instrument which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of this Act, or of any previous provisions of law on the same subjects, from any paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of law, and which shall have been cut, torn, or removed from any other paper or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall willfully remove or cause to be removed, alter or cause to be altered, the canceling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same, after it shall have been once used, or shall knowingly or willfully sell or buy such washed or restored stamps or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the further use thereof; or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession any washed, restored, or altered stamps, which have been removed from any article, paper, instrument, or writing, then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offense as aforesaid, shall, on conviction thereof, forfeit the said counterfeit, washed, restored, or altered stamps and the articles upon which they are placed and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor

Punishment for forging, counterfeiting, etc.

Sales, etc.

Reissue, etc.

Washing, etc., cancelled stamps.

Having washed, etc., stamps in possession.

Penalty.

not exceeding five years, or both, at the discretion of the court. And the fact that any adhesive stamp so bought, sold, offered for sale, used, or had in possession as aforesaid, has been washed or restored by removing or altering the canceling or defacing marks thereon, shall be prima-facie proof that such stamp has been once used and removed by the possessor thereof from some paper, instrument, or writing charged with taxes imposed by law, in violation of the provisions of this section.

Penalty for making,  
etc., unstamped cards.

SEC. 43. That whenever any person makes, prepares, and sells or removes for consumption or sale, playing cards, whether of domestic manufacture or imported, upon which a tax is imposed by law, without affixing thereto an adhesive stamp denoting the tax before mentioned, he shall incur a penalty of fifty dollars for every omission to affix such stamp: *Provided*, That playing cards may be removed from the place of manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations and the filing of such bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

*Provisos.*  
Export regulations.

Removing stamps  
by maker.

SEC. 44. That every manufacturer or maker of playing cards who, after the same are so made, and the particulars hereinbefore required as to stamps have been complied with, takes off, removes, or detaches, or causes, or permits, or suffers to be taken off, or removed, or detached, any stamp, or who uses any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall, for every such article, respectively, in respect of which any such offense is committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited.

Penalty.

Selling without  
stamps.

SEC. 45. That every maker or manufacturer of playing cards who, to evade the tax or duty chargeable thereon, or any part thereof, sells, exposes for sale, sends out, removes, or delivers any playing cards before the duty thereon has been fully paid, by affixing thereon the proper stamp, as provided by law, or who, to evade as aforesaid, hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits, or causes to be removed or conveyed away from or deposited in any place, any such article or commodity, shall be subject to a penalty of fifty dollars, together with the forfeiture of any such article or commodity.

Penalty.

Manufacturer to pay  
tax.  
Definition.

SEC. 46. That the tax on playing cards shall be paid by the manufacturer thereof. Every person who offers or exposes for sale playing cards, whether the articles so offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon, and all such articles of foreign manufacture shall, in addition to the import duties imposed on the same, be subject to the stamp tax prescribed in this Act.

Collection of unpaid  
stamp tax.

SEC. 47. That whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale by the manufacturer thereof, without the use of the proper stamp, in addition to the penalties imposed by law for such sale or removal, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such removal or sale, upon such information as he can obtain, to estimate the amount of the tax which has been omitted to be paid, and to make an assessment therefor upon the manufacturer or producer of such article. He shall certify such assessment to the collector, who shall immediately demand payment of such tax, and upon the neglect or refusal of payment by such manufacturer or producer, shall proceed to collect the same in the manner provided for the collection of other assessed taxes.

SEC. 48. That on and after the passage of this Act there shall be levied and collected on all distilled spirits in bond at that time, or that have been or that may be then or thereafter produced in the United States, on which the tax is not paid before that day, a tax of one dollar and ten cents on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon: *Provided*, That in computing the tax on any package of spirits all fractional parts of a gallon, less than one tenth, shall be excluded.

Tax on distilled spirits increased to \$1.10 a gallon.

R. S., sec. 3251, p. 627. Vol. 18 p. 339.

*Proviso.*  
Fractions.

Preparing and furnishing stamps.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe and furnish suitable stamps denoting the payment of the internal-revenue tax imposed by this section; and until such stamps are prepared and furnished, the stamps now used to denote the payment of the internal-revenue tax on distilled spirits shall be affixed to all packages containing distilled spirits on which the tax imposed by this section is paid; and the Commissioner of Internal Revenue shall, by assessment or otherwise, cause to be collected the tax on any fractional gallon contained in each of such packages as ascertained by the original gauge, or regauge when made, before or at the time of removal of such packages from warehouse or other place of storage; and all provisions of existing laws relating to stamps denoting the payment of internal-revenue tax on distilled spirits, so far as applicable, are hereby extended to the stamps provided for in this section.

That the tax herein imposed shall be paid by the distiller of the spirits, on or before their removal from the distillery or place of storage, except in case the removal therefrom without payment of tax is authorized by law; and (upon spirits lawfully deposited in any distillery warehouse, or other bonded warehouse, established under internal-revenue laws) within eight years from the date of the original entry for deposit in any distillery warehouse, or from the date of original gauge of fruit brandy deposited in special-bonded warehouse, except in case of withdrawal therefrom without payment of tax as authorized by law.

Payment of tax.

Warehouse deposit for eight years.

SEC. 49. That warehousing bonds and transportation and warehousing bonds, conditioned for the payment of the taxes on all distilled spirits entered for deposit into distillery or special bonded warehouses on and after the passage of this Act, shall be given by the distiller of said spirits as required by existing laws, conditioned, however, for payment of taxes at the rate imposed by this Act and before removal from warehouse and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of the original entry for deposit, and all warehousing bonds or transportation and warehousing bonds conditioned for the payment of the taxes on distilled spirits entered for deposit into distillery or special bonded warehouses prior to that date shall continue in full force and effect for the time named in said bonds, except where new or additional bonds are required under existing law.

Bonds by distiller for payment of tax.

Fruit brandy, etc.

The Commissioner of Internal Revenue may require the distillers of the spirits to give bonds for the additional tax, and before the expiration of the original bonds shall prescribe rules and regulations for re-entry for deposit and for new bonds as provided for spirits originally entered for deposit under this Act, and conditioned for payment of tax at the rate imposed by this Act and before removal of the spirits from warehouse, and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of original entry for deposit. If the distiller of the spirits fails or refuses to give the bond for the additional tax, or to re-enter and re-bond the spirits, the Commissioner of Internal Revenue may proceed to collect the tax as now provided by law for failure or refusal to give warehousing bonds on original entry into distillery warehouse or special-bonded warehouse, and the provisions of section four of the Act of May twenty-eighth, eighteen hundred and eighty (twenty-first Statutes, one hundred

Bonds for additional tax.

Collection on failure to give bond.

Vol. 21, p. 145.

<i>Proviso.</i> Annual bond.	and forty-five), so far as applicable, are hereby extended to bonds given under the provisions of this section: <i>Provided</i> , That the distiller may, at his option and under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, execute an annual bond for the spirits so deposited in lieu of the bonds herein provided.
Regauging at warehouse in four years.	<b>SEC. 50.</b> That the distiller of any distilled spirits deposited in any distillery warehouse, or special-bonded warehouse, or in any general-bonded warehouse established under the provisions of this Act may, prior to the expiration of four years from the date of original gauge as to fruit brandy, or original entry as to all other spirits, file with the collector a notice giving a description of the packages containing the spirits, and request a regauge of the same, and thereupon the collector shall direct a gauger to regauge the spirits, and to mark upon each such package the number of gauge or wine gallons and proof gallons therein contained. If upon such regauging it shall appear that there has been a loss of distilled spirits from any cask or package, without the fault or negligence of the distiller thereof, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of the withdrawal thereof from the distillery warehouse or other bonded warehouse: <i>Provided, however</i> , That the allowance which shall be made for such loss of spirits as aforesaid shall not exceed one proof gallon for two months or part thereof; one and one-half gallons for three and four months; two gallons for five and six months; two and one-half gallons for seven and eight months; three gallons for nine and ten months; three and one-half gallons for eleven and twelve months; four gallons for thirteen, fourteen, and fifteen months; four and one-half gallons for sixteen, seventeen, and eighteen months; five gallons for nineteen, twenty, and twenty-one months; five and one-half gallons for twenty-two, twenty-three, and twenty-four months; six gallons for twenty-five, twenty-six, and twenty-seven months; six and one-half gallons for twenty-eight, twenty-nine, and thirty months; seven gallons for thirty-one, thirty-two, and thirty-three months; seven and one-half gallons for thirty-four, thirty-five, and thirty-six months; eight gallons for thirty-seven, thirty-eight, thirty-nine, and forty months; eight and one-half gallons for forty-one, forty-two, forty-three, and forty-four months; nine gallons for forty-five, forty-six, forty-seven, and forty-eight months; and no further allowance shall be made: <i>And provided further</i> , That in case such spirits shall remain in warehouse after the same have been regauged, the packages containing the spirits shall, at the time of withdrawal from warehouse and at such other times as the Commissioner of Internal Revenue may direct, be again regauged or inspected; and if found to contain a larger quantity than shown by the first regauge, the tax shall be collected and paid on the quantity contained in each such package as shown by the original gauge: <i>And provided further</i> , That taxes shall be collected on the quantity contained in each cask or package as shown by the original gauge, where the distiller does not request a regauge before the expiration of four years from the date of original entry or gauge: <i>Provided also</i> , That the foregoing allowance of loss shall apply only to casks or packages of a capacity of forty or more wine gallons, and that the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons: <i>And provided further</i> , That the proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than one hundred per centum.
Allowance for loss.	
<i>Provisos.</i> Maximum.	
Collecting tax on original gauge.	
Regauge not requested.	
Loss allowance to casks of less than 40 gallons.	
Minimum proof.	
General bonded warehouses for spirits other than from fruit.	<b>SEC. 51.</b> That the Commissioner of Internal Revenue shall be, and is hereby, authorized, in his discretion and upon the execution of such bond as he may prescribe, to establish one or more warehouses, not



exceeding ten in number in any one collection district, to be known and designated as general bonded warehouses, and to be used exclusively for the storage of spirits distilled from materials other than fruit, each of which warehouses shall be in the charge of a storekeeper or storekeeper and gauger to be appointed, assigned, transferred, and paid in the same manner as such officers for distillery warehouses are now appointed, assigned, transferred, and paid. Every such warehouse shall be under the control of the collector of internal revenue of the district in which such warehouse is located, and shall be in the joint custody of the storekeeper and proprietor thereof, and kept securely locked, and shall at no time be unlocked or opened or remain open except in the presence of such storekeeper or other person who may be designated to act for him, as provided in the case of distillery warehouses; and such warehouses shall be under such further regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Custody, etc.

SEC. 52. That any distilled spirits made from materials other than fruit, and lawfully deposited in a distillery warehouse, may, upon application of the distiller thereof, be removed from such distillery warehouse to any general bonded warehouse established under the provisions of the preceding section; and the removal of said spirits to said general bonded warehouse shall be under such regulations, and after making such entries and executing and filing with the collector of the district in which the spirits were manufactured, such bonds and bills of lading, and the giving of such other additional security, as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

Removal of spirits to general bonded warehouse.

SEC. 53. That all spirits intended for deposit in a general bonded warehouse, before being removed from the distillery warehouse, shall have affixed to each package an engraved stamp indicative of such intention, to be provided and furnished to the several collectors as in the case of other stamps and to be charged to them and accounted for in the same manner.

Stamps.

SEC. 54. That any spirits removed in bond as aforesaid may, upon its arrival at a general bonded warehouse, be deposited therein upon making such entries, filing such bonds and other securities, and under such regulations as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. It shall be one of the conditions of the warehousing bond covering such spirits that the principal named in said bond shall pay the tax on the spirits as specified in the entry or cause the same to be paid within eight years from the date of the original entry of the same into the distillery warehouse, and before withdrawal, except as hereinafter provided.

Bond for deposits in general bonded warehouse.

Warehousing bond.

SEC. 55. That any spirits may be withdrawn once and no more from one general bonded warehouse for transportation to another general bonded warehouse, and when intended to be so withdrawn, shall have affixed thereto another general bonded warehouse stamp indicative of such intention; and the withdrawal of such spirits, and their transfer to and entry into such general bonded warehouse shall be under such regulations and upon the filing of such notices, entries, bonds, and bills of lading as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, from time to time, prescribe; and the bonds covering spirits in general bonded warehouses shall be given by distillers of the spirits, and shall be renewed at such times as the Commissioner of Internal Revenue may, by regulations, require.

Withdrawals from one general bonded warehouse to another.

Regulations.

SEC. 56. That the provisions of existing law in regard to the withdrawal of distilled spirits from warehouses upon payment of tax, or for exportation, or for transfer to a manufacturing warehouse, and as to the gauging, marking, branding, and stamping of the spirits upon such withdrawals, and in regard to withdrawals for the use of the United States or scientific institutions or colleges of learning, including the

General provisions applicable.

provisions for allowance for loss by accidental fire or other unavoidable accident, are hereby extended and made applicable to spirits deposited in general bonded warehouses under this Act.

Transfers from unsafe, etc., warehouses.

SEC. 57. Whenever distilling shall have been suspended at any distillery for a period or periods aggregating six months during any calendar year, and the quantity of spirits remaining in the distillery warehouse does not exceed five thousand proof gallons, or whenever, in the opinion of the Commissioner of Internal Revenue, any distillery warehouse or general bonded warehouse is unsafe or unfit for use, or the merchandise therein is liable to loss or great wastage, he may in either such case discontinue such warehouse and require the merchandise therein to be transferred to such other warehouse as he may designate, and within such time as he may prescribe; and all the provisions of section thirty-two hundred and seventy-two of the Revised Statutes of the United States relating to transfers of spirits from warehouses, including those imposing penalties, are hereby made applicable to transfers to or from general bonded warehouses established under this Act.

Manner of transfer.

R. S., sec. 3272, p. 633.

Collecting tax on spirits removed to general bonded warehouse without complying with requirements.

SEC. 58. The tax upon any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse, and in respect of which any requirement of this Act is not complied with, shall, at any time when knowledge of such fact is obtained by the Commissioner of Internal Revenue, be assessed by him upon the distiller of the same, and returned to the collector, who shall immediately demand payment of such tax, and upon the neglect of payment by the distiller shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law to enforce the payment of the tax. If it shall appear at any time that there has been a loss of distilled spirits from any cask or package deposited in a general bonded warehouse or special bonded warehouse, other than the loss provided for in section thirty-two hundred and twenty-one of the Revised Statutes of the United States, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred to require the withdrawal from warehouse of such cask or package of distilled spirits and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, less only the allowance for loss provided by law. If the said tax is not paid on demand the collector shall report the amount due, as shown by the original gauge, upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

Excessive loss.

R. S., sec. 3221, p. 619.

Collection of tax on original quantity.

Penalty for failure to deposit, etc.

SEC. 59. That in case any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse shall fail to be deposited in such general bonded warehouse within ten days after such removal, or within the time specified in any bond given on such removal, or if any distilled spirits deposited in any general bonded warehouse shall be taken therefrom, for export or otherwise, without full compliance with the provisions of this Act, and with the requirements of any regulations made thereunder, and with the terms of any bond given on such removal, or if any distilled spirits which have been deposited in a general bonded warehouse shall be found elsewhere, not having been removed therefrom according to law, any person who shall be guilty of such failure, or any person who shall in any manner violate any provision of the next preceding eleven sections of this Act, shall be subject, on conviction, to a fine of not less than one hundred dollars nor more than five thousand dollars, or to imprisonment for not less than three months nor more than three years for every such failure or violation; and the spirits as to which such failure or violation, or unlawful removal shall take place shall be forfeited to the United States.

Assessments for quantity.

R. S., sec. 3309, p. 641.

SEC. 60. That all assessments made under the provisions of section thirty-three hundred and nine of the Revised Statutes of the United

States, and Acts amendatory thereof, shall be at the rate of tax imposed by this Act on each proof gallon.

SEC. 61. Any manufacturer finding it necessary to use alcohol in the arts, or in any medicinal or other like compound, may use the same under regulations to be prescribed by the Secretary of the Treasury, and on satisfying the collector of internal revenue for the district wherein he resides or carries on business that he has complied with such regulations and has used such alcohol therein, and exhibiting and delivering up the stamps which show that a tax has been paid thereon, shall be entitled to receive from the Treasury of the United States a rebate or repayment of the tax so paid.

SEC. 62. That no distiller who has given the required bond and who sells only distilled spirits of his own production at the place of manufacture, or at the place of storage in bond, in the original packages to which the tax-paid stamps are affixed, shall be required to pay the special tax of a wholesale liquor dealer on account of such sales: *Provided*, That he shall be required to keep the book prescribed by section thirty-three hundred and eighteen of the Revised Statutes of the United States, or so much as shall show the date when he sent out any spirits, the serial numbers of the packages containing same, the kind and quality of the spirits in wine gallons and taxable gallons, the serial numbers of the stamps on the packages, and the name and residence of the person to whom sent; and the provisions of section five of an Act entitled "An Act to amend the laws relating to internal revenue," approved March fifth, eighteen hundred and seventy-nine, as to transcripts, shall apply to such books. Any failure, by reason of refusal or willful neglect, to furnish the transcript by him shall subject the spirits owned or distilled by him to forfeiture.

SEC. 63. That storekeepers, and storekeepers and gaugers, when transferred from one distillery to another, either in the same district or in different districts, shall receive compensation not exceeding four dollars per day during the time necessarily occupied in traveling from one distillery to the other, together with actual and necessary traveling expenses.

SEC. 64. That the officer holding the combined office of storekeeper and gauger, under the provisions of the legislative, executive, and judicial appropriation Act, approved August fifteenth, eighteen hundred and seventy-six (Nineteenth Statutes, page one hundred and fifty-two), may be assigned by the Commissioner of Internal Revenue to perform the separate duties of a storekeeper at any distillery, or at any general or special bonded warehouse, or to perform any of the duties of a gauger under the internal-revenue laws. And the said officer, before entering upon the discharge of such separate duties, shall give a bond to be approved by the Commissioner of Internal Revenue for the faithful discharge of his duties in such form and for such amount as the Commissioner may prescribe.

SEC. 65. That internal-revenue gaugers may be assigned to duty at distilleries, rectifying houses, or wherever gauging is required to be done, and transferred from one place of duty to another, by the Commissioner of Internal Revenue, in like manner as storekeepers and storekeepers and gaugers are now assigned and transferred.

SEC. 66. That section thirty-three hundred and twenty of the Revised Statutes of the United States, as amended, be further amended by striking out all after said number and substituting the following:

"Whenever any cask or package, containing five wine gallons or more, is filled for shipment, sale, or delivery on the premises of any rectifier who has paid the special tax required by law, it shall be inspected and gauged by a United States gauger whose duty it shall be to mark and brand the same and place thereon an engraved stamp, which shall state the date when affixed and the number of proof gallons, and shall be in such form as shall be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the

Alcohol in arts, etc.

Regulations.

Rebate of tax.

Selling product by distiller.

*Proviso.*

Record of sales.

R. S., sec. 3318, p. 644.

Vol. 20, p. 339.

Penalty for not furnishing transcripts.

Allowance to storekeepers, etc.

Duties of storekeeper and gauger.

Vol. 19, p. 152.

Bond.

Gaugers' duties.

Rectified spirits. R. S., sec. 3320, p. 644 amended.

Gauging, etc.

Stamp, etc.

*Proviso.*  
Rectifier may gauge  
in certain cases.

Treasury: *Provided*, That when such cask or package is filled on the premises of a rectifier rectifying less than five hundred barrels a year, counting forty gallons of proof spirits to the barrel, it may be gauged, marked, branded, and stamped by a United States gauger, or it may be gauged, marked, branded, and stamped by the rectifier, as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.

Refusal of bond  
from persons previ-  
ously convicted, etc.

SEC. 67. That whenever any person intending to commence or to continue the business of a distiller shall execute a bond under the provisions of section thirty-two hundred and sixty of the Revised Statutes of United States, and file the same with the collector of internal revenue for the district in which he proposes to distill, the collector may refuse to approve said bond if the person offering the same shall have been previously convicted, in a court of competent jurisdiction, of any fraudulent noncompliance with any of the provisions of law relating to the duties and business of distillers, or if the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall have compromised such an offense with the person upon the payment of penalties or otherwise, and, in case of such refusal, the person so proposing to distill may appeal to the Commissioner of Internal Revenue, whose decision in the matter shall be final.

Fortifying pure  
sweet wines.  
Vol. 27, p. 621.

SEC. 68. That section forty-three of the Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," be amended so as to read as follows:

Definition of wine  
spirits, etc.

"That the wine spirits mentioned in section forty-two of this Act is the product resulting from the distillation of fermented grape juice and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation and such sweet wine shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing with Balling's saccharometer or must scale, such sweet wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by additional water: *Provided*, That the addition of pure boiled or condensed grape must, or pure chrystallized cane or beet sugar to the pure grape juice aforesaid, or the fermented product of such grape juice prior to the fortification provided for by this Act for the sole purpose of perfecting sweet wines according to commercial standard, shall not be excluded by the definition of pure, sweet wine aforesaid: *Provided further*, That the cane or beet sugar so used shall not be in excess of ten per cent of the weight of wines to be fortified under this Act."

*Provisos.*  
Addition of grape  
must, etc., permitted.

Sugar limit.

Tobacco manufac-  
turers.  
Description.

SEC. 69. Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco-stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

Dealers regarded as  
manufacturers.

Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogs-head, case or bale; or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff or cigars, or to persons who purchase in packages for export; and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco shall be put up and prepared by such manufacturer in such packages

Packages, etc.

only as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe: *Provided*, That farmers and growers of tobacco who sell leaf tobacco of their own growth and raising shall not be regarded as manufacturers of tobacco; and so much of section three thousand two hundred and forty-four of the Revised Statutes of the United States, and Acts amendatory thereof, as are in conflict with this Act are hereby repealed: *Provided further*, That section twenty-seven, chapter twelve hundred and forty-four, page eight hundred and sixty-three, volume one, of Supplement to the Revised Statutes of the United States, be amended by striking out all after the word "repealed," in line five of said section, as follows: "*Provided, however*, That it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal-revenue officer or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all of his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold and the place to which it is shipped; and every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false-statements as to any of the facts aforesaid, shall be guilty of a misdemeanor and shall be liable to a penalty not exceeding five hundred dollars." That section thirty-three hundred and sixty-one of the Revised Statutes is hereby repealed.

SEC. 70. That the Act of June twentieth, eighteen hundred and seventy-six (Nineteenth United States Statutes, page sixty), be amended by inserting after the words "imported into the United States by such firm or partnership" the following: "Or for any other purpose connected with the general transaction of business at any custom-house."

SEC. 71. That section three of an Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," is hereby repealed; but nothing herein contained shall be held to abrogate, or in any way affect, such reciprocal commercial arrangements as have been heretofore made and now exist between the United States and foreign countries, except where such arrangements are inconsistent with the provisions of this Act.

SEC. 72. All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further*, That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

*Provisos.*  
Growers not included.  
Special taxes repealed.  
R. S., sec. 3244, p. 623, amended.  
Vol. 27 p. 618.  
Statements not required from grower.  
Vol. 27, p. 618.

R. S., sec. 3361, p. 657, repealed.

Custom-house bonds.  
Vol. 19, p. 60.

Extended to general business.

Provisions for reciprocal commercial arrangements repealed.  
Vol. 26, p. 612.

Existing arrangements.

General repeal.

Pending proceedings not affected.

Prosecuting offenses under prior laws.

Suits, etc., to be prosecuted.

*Proviso.*  
Merchandise saved from wrecks.  
R. S., sec. 3058, p. 587.  
Vol. 24, p. 415.

Trusts, etc., in re-  
straint of import trade  
declared void.

SEC. 73. That every combination, conspiracy, trust, agreement, or contract is hereby declared to be contrary to public policy, illegal, and void, when the same is made by or between two or more persons or corporations either of whom is engaged in importing any article from any foreign country into the United States, and when such combination, conspiracy, trust, agreement, or contract is intended to operate in restraint of lawful trade, or free competition in lawful trade or commerce, or to increase the market price in any part of the United States of any article or articles imported or intended to be imported into the United States, or of any manufacture into which such imported article enters or is intended to enter. Every person who is or shall hereafter be engaged in the importation of goods or any commodity from any foreign country in violation of this section of this Act, or who shall combine or conspire with another to violate the same, is guilty of a misdemeanor, and, on conviction thereof in any court of the United States, such person shall be fined in a sum not less than one hundred dollars and not exceeding five thousand dollars, and shall be further punished by imprisonment, in the discretion of the court, for a term not less than three months nor exceeding twelve months.

Penalty.

Jurisdiction of cir-  
cuit courts.

SEC. 74. That the several circuit courts of the United States are hereby invested with jurisdiction to prevent and restrain violations of section seventy-three of this Act; and it shall be the duty of the several district attorneys of the United States, in their respective districts, under the direction of the Attorney-General, to institute proceedings in equity to prevent and restrain such violations. Such proceedings may be by way of petitions setting forth the case and praying that such violations shall be enjoined or otherwise prohibited. When the parties complained of shall have been duly notified of such petition the court shall proceed, as soon as may be, to the hearing and determination of the case; and pending such petition and before final decree, the court may at any time make such temporary restraining order or prohibition as shall be deemed just in the premises.

Proceedings.

Summoning addi-  
tional parties.

SEC. 75. That whenever it shall appear to the court before which any proceeding under the seventy-fourth section of this Act may be pending, that the ends of justice require that other parties should be brought before the court, the court may cause them to be summoned, whether they reside in the district in which the court is held or not; and subpoenas to that end may be served in any district by the marshal thereof.

Forfeiture, etc., of  
property affected by  
trust.

SEC. 76. That any property owned under any contract or by any combination, or pursuant to any conspiracy (and being the subject thereof) mentioned in section seventy-three of this Act, and being in the course of transportation from one State to another, or to or from a Territory, or the District of Columbia, shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the forfeiture, seizure, and condemnation of property imported into the United States contrary to law.

Suits by parties in-  
jured.

SEC. 77. That any person who shall be injured in his business or property by any other person or corporation by reason of anything forbidden or declared to be unlawful by this Act may sue therefor in any circuit court of the United States in the district in which the defendant resides or is found, without respect to the amount in controversy, and shall recover threefold the damages by him sustained, and the costs of suit, including a reasonable attorney's fee.

Damages.

Received by the President, August 15, 1894.

[NOTE BY THE DEPARTMENT OF STATE.—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the house of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]

**CHAP. 350.**—An Act To authorize the Biloxi and Back Bay Bridge Company to construct and maintain a bridge over that portion of the bay of Biloxi, in the State of Mississippi, known as Back Bay.

August 27, 1894.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Biloxi and Back Bay Bridge Company be, and is hereby, authorized and empowered to construct, build, and maintain a bridge over and across that part of Biloxi Bay, in the State of Mississippi, known as Back Bay, so as to connect the town of Biloxi, Mississippi, with the mainland north of it by wagon road and street-car lines.*

Biloxi and Back Bay Bridge Company may bridge Back Bay.

Wagon, etc., bridge.

**SEC. 2.** That any bridge built under this Act shall be a lawful structure, and United States mails and United States troops and munitions of war shall be allowed to pass over it free of charge.

Lawful structure and post route.

**SEC. 3.** That said bridge shall be constructed with a draw over the main channel of said bay of a sufficient length to afford ample space to admit of the passage through it of such vessels as can navigate said Back Bay, and said draw shall be at right angles to the current of the bay at that point: *Provided*, That said draw shall be opened promptly by said company, upon reasonable signal, for the passage of boats; and said company shall maintain, at its own expense, from sunset to sunrise, such lights or other signals as the Light-House Board shall prescribe.

Draw.

Proviso. Opening draw.

Lights, etc.

**SEC. 4.** That no bridge shall be erected or maintained under the authority of this Act which shall at any time substantially or materially obstruct the free navigation of said Back Bay. And if any bridge erected under such authority shall, in the opinion of the Secretary of War, obstruct such navigation, he is hereby authorized to cause such change or alteration of said bridge to be made as will effectually obviate such obstruction; all of such changes or alterations shall be made at the expense of the owners of said bridge.

Free navigation.

Changes.

**SEC. 5.** That construction of the bridge shall not be commenced until a copy of the Coast Survey chart of said Back Bay, with the proposed line of crossing and location of draw marked upon it, and detailed plan showing width of draw and character of proposed construction of bridge and draw, shall have been submitted to and approved by the Secretary of War.

Secretary of War to approve plans.

**SEC. 6.** That this Act shall be null and void if actual construction of the bridge herein authorized be not commenced within one year and completed within three years from the date hereof.

Commencement and completion.

Post, p. 701.

**SEC. 7.** That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment, etc.

Approved, August 27, 1894.

**CHAP. 351.**—An Act To authorize the construction of a bridge across the Osage River, in the State of Missouri.

August 27, 1894.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be lawful for the Duluth, Springfield and Gulf Railroad Company, a corporation organized under the laws of the State of Iowa, its successors or assigns, to construct and maintain a bridge across the Osage River at some point on the river in the counties of Morgan or Camden, and State of Missouri, the location to be subject to the approval of the War Department; that said bridge may be constructed for railway, wagon, and postal service, with single or double tracks for railway traffic, and shall be constructed under the conditions and limitations hereinafter specified.*

Duluth, Springfield, and Gulf Railroad Company may bridge Osage River, Mo.

Railway and wagon bridge.

**SEC. 2.** That said bridge shall not interfere with the free navigation of said river beyond what may be necessary to carry into effect the rights and privileges herein granted, and in case of any litigation arising under the provisions of this Act, such litigation may be tried and determined by the circuit court of the United States within whose jurisdiction said bridge is located.

Free navigation.

Litigation.